



# FLORIDA INTERNATIONAL UNIVERSITY

## BOARD OF TRUSTEES

### AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

Livestream: <http://webcast.fiu.edu/>

Thursday, June 15, 2023  
9:00 AM

**Chair:** Carlos A. Duarte

**Members:** Deanne Butchey, Natasha Lowell, Alexander P. Sutton

## AGENDA

1. Call to Order and Chair's Remarks Carlos A. Duarte
2. Approval of Minutes Carlos A. Duarte
3. Action Items
  - AC1. Office of Internal Audit Policy and Charter Trevor L. Williams
  - AC2. Compliance and Ethics Charter for the Office of University Compliance and Integrity Jennifer LaPorta
3. Action Items *(Committee Action; Full Board Information Only)*
  - AC3. Internal Audit Plan, 2023-24 Trevor L. Williams
  - AC4. University Compliance and Integrity Work Plan, 2023-24 Jennifer LaPorta
4. Discussion Items *(No Action Required)*
  - 4.1 Office of University Compliance and Integrity Quarterly Report Jennifer LaPorta
  - 4.2 Office of Internal Audit Status Report Trevor L. Williams
5. New Business Carlos A. Duarte
  - 5.1 Office of Internal Audit Discussion of Audit Processes
6. Concluding Remarks and Adjournment Carlos A. Duarte

*The next Audit and Compliance Committee Meeting is scheduled for September 14, 2023*

# FIU Board of Trustees Audit and Compliance Committee Meeting

**Time:** June 15, 2023 9:00 AM - 10:00 AM EDT

**Location:** FIU, Modesto A. Maidique Campus, Graham Center Ballrooms | Livestream:  
<http://webcast.fiu.edu/>

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1.	<b>Call to Order and Chair's Remarks</b>	Carlos A. Duarte	
2.	<b>Approval of Minutes</b>	Carlos A. Duarte	<b>1</b>
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3.	<b>Action Items</b>		
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AC2.	<b>Compliance and Ethics Charter for the Office of University Compliance and Integrity</b>	Jennifer LaPorta	<b>13</b>
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3.	<b>Action Items</b> ( <i>Committee Action; Full Board Information Only</i> )		
AC3.	<b>Internal Audit Plan, 2023-24</b>	Trevor L. Williams	<b>19</b>
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AC4.	<b>University Compliance and Integrity Work Plan, 2023-24</b>	Jennifer LaPorta	<b>59</b>
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4.	<b>Discussion Items</b> ( <i>No Action Required</i> )		
4.1	Office of University Compliance and Integrity Quarterly Report	Jennifer LaPorta	<b>85</b>
4.2	Office of Internal Audit Status Report	Trevor L. Williams	<b>103</b>
5.	<b>New Business</b>	Carlos A. Duarte	
5.1	Office of Internal Audit Discussion of Audit Processes		

Section	Agenda Item	Presenter	Page
6.	Concluding Remarks and Adjournment	Carlos A. Duart	

**THE FLORIDA INTERNATIONAL UNIVERSITY  
BOARD OF TRUSTEES**

**Audit and Compliance Committee**

June 15, 2023

**Subject: Approval of Minutes of Meeting held February 23, 2023**

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**Proposed Committee Action:**

Approval of Minutes of the Audit and Compliance Committee meeting held on February 23, 2023, at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms.

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**Background Information:**

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on February 23, 2023, at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms.

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**Supporting Documentation:** Minutes: Audit and Compliance Committee meeting, February 23, 2023

**Facilitator/Presenter:** Carlos A. Duarte, *Chair, Audit and Compliance Committee*



**Audit and Compliance Committee**  
**February 23, 2023**  
**FIU, Modesto A. Maidique Campus, Graham Center Ballrooms**

**MINUTES**

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**1. Call to Order and Chair's Remarks**

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Carlos A. Duarte at 9:01 AM on Thursday, February 23, 2023.

General Counsel Carlos B. Castillo conducted roll call of the Audit and Compliance Committee members and verified a quorum. Present were Trustees Carlos A. Duarte, *Chair*; Deanne Butchey; Natasha Lowell; and Cristhofer E. Lugo.

Board Chair Dean C. Colson, Board Vice Chair Roger Tovar, and Trustees Cesar L. Alvarez, Chanel T. Rowe (*via Zoom*), and Marc D. Sarnoff and University President Kenneth A. Jessell also were in attendance.

Committee Chair Duarte welcomed all Trustees and members of the University administration. He also welcomed the University community and general public accessing the meeting via the University's webcast.

**2. Approval of Minutes**

Committee Chair Duarte asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on December 6, 2022. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on December 6, 2022.

**3. Action Item**

**AC1. Performance Based Funding and Emerging Preeminence Metrics**

**A. Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity**

**B. Performance Based Funding and Emerging Preeminence Status – Data Integrity Certification**

Chief Audit Executive Mr. Trevor L. Williams presented the results of the audit of the Performance Based Funding and Emerging Preeminent Metrics Data Integrity and Data Integrity Certification for Committee review. Mr. Williams explained that as required by Florida statutes and the State University System of Florida Board of Governors (BOG), the FIU Office of Internal Audit performed an audit of the University's processes that ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the Performance Based Funding and Emerging Preeminent Metrics. Mr. Williams pointed out that the Board Chair and University

President rely on the outcome of the Performance Based Funding and Emerging Preeminence Metrics audit as a basis for signing said certification. Mr. Williams indicated that the audit and certification are due to the BOG by March 1. He noted that the audit concluded that the University continues to have good process controls for maintaining and reporting performance metrics data and, overall, the system, in all material respects, continues to function in a reliable manner. Mr. Williams stated that the Office of Internal Audit offered several suggestions for enhancing controls, including verifying course and fee waiver exemption codes to ensure that they are accurately reported, implementing steps to ensure that all fee waivers granted for the applicable calculation period are reported to the BOG, developing an effective protocol for reviewing user account access to identify conflicting access, and developing procedures to ensure that audit logs for all identified auditable fields are enabled and monitored. He stated that the Office of Internal Audit believes that the Board Chair and University President have an objective basis to sign the Data Integrity Certification for submission to the BOG.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee recommend that the FIU Board of Trustees:

1. Approve the Audit Report - Audit of the Performance Based Funding and Emerging Preeminent Metrics Data Integrity; and
2. Approve the Performance Based Funding and Emerging Preeminence Status – Data Integrity Certification to be signed by the Chair of the FIU Board of Trustees and the University President.

#### **4. Discussion Items**

##### **4.1 Office of Internal Audit Status Report**

Mr. Williams presented the Office of Internal Audit Status Report. He explained that since the Committee last met, the Office of Internal Audit completed the Audit of the Performance Based Funding and Emerging Preeminent Metrics Data Integrity. He indicated that there are currently eight (8) audits in various stages of completion and provided an overview of said audits. Mr. Williams reported that of the 48 recommendations that were due for implementation during the five (5) months ending December 31, 2022, 30 or 62% were completed, 10 or 21% were partially implemented, and 8 or 17% were pending. He provided an update on the implementation of said recommendations, noting that, presently, 75% have been completed, 17% are partially implemented, and 8% are pending. He explained that recommendations, which are complex and involve significant collaboration, may require longer time to implement.

Mr. Williams mentioned that the Office of Internal Audit expends a meaningful amount of time and effort as it relates to evaluating and investigating complaints of alleged fraud, waste, abuse, and mismanagement. He added that, if throughout the investigation process, there are any matters that are deemed significant or credible or otherwise deserving of the attention of the Board of Trustees, that information is shared with the University President, Audit and Compliance Committee, and Chair of the Board of Trustees. Mr. Williams explained that the National Collegiate Athletic Association (NCAA) Division I Council approved a waiver to the requirement of an audit certifying football home game attendance for the 2022-23 academic year. He noted that, as such, FIU is not required to undergo a certified audit of home football game attendance and therefore, said audit will be removed from the approved audit plan for fiscal year 2023.

Mr. Williams also commented on the proposed BOG Regulation 10.003 Post-Tenure Faculty Review and its possible audit implications. He pointed out that the regulation, as is currently drafted, provides that “Beginning January 1, 2024, and continuing every three years thereafter, each university must conduct an audit of the comprehensive post-tenure review process for the prior fiscal year and submit a final report to the university’s board of trustees by July 1. The audit shall be performed by the university’s chief audit executive or by an independent, third-party auditor, as determined by the chair of the university’s board of trustees.” Mr. Williams further stated that the regulation is not final and is currently in a 14-day comment period.

In response to Committee Chair Duarte, Mr. Williams stated that through a competitive process, two (2) internal candidates were selected to fill the two (2) vacant positions within the Office of Internal Audit. He added that the number of vacancies within the Office remain at two (2). In response to Trustee Deanne Butchey, Mr. Williams commented on growing concerns among chief audit executives regarding the necessary resources in meeting the audit component for proposed BOG Regulation 10.003. He added that similarly other new and proposed regulations have or are expected to have an audit component. In response to Trustee Natasha Lowell, Mr. Williams remarked on the competitive job market. He noted that applicants are seeking higher compensation levels, work-life balance, and hybrid/remote employment. He added that the quantity and quality of applicants has declined. In response to Board Vice Chair Roger Tovar, Mr. Williams indicated that the implementation of prior audit recommendations related to cybersecurity are of the utmost priority. University President Kenneth A. Jessell commented on centralizing key cybersecurity functions. President Jessell remarked on the turnover analysis and workforce impact report and noted that turnover rates have increased over the three-year period beginning in 2020 and compensation was the main factor for employees leaving FIU. He added that State University System employees were not included as part of the State of Florida’s employee wage increase in the prior year. In response to Board Vice Chair Tovar, President Jessell mentioned that vacancies are utilized as opportunities to evaluate processes, make improvements, and retain key employees.

#### **4.2 Office of University Compliance and Integrity Quarterly Report**

Chief Compliance and Privacy Officer Jennifer LaPorta presented the University Compliance and Integrity Quarterly Report. She indicated that developing foreign influence controls and work flows throughout the University continues to be a priority. She commented on the January 2023 meeting of the Foreign Influence and Global Risk Taskforce and added that additional federal regulations pertaining to foreign influence and China, state legislation containing new restrictions on relationships with foreign countries of concern, and additional reporting requirements are expected this year. Ms. LaPorta stated that the Office of Compliance launched the data gathering effort for the state and federal gift and agreement reporting in December. She added that the Office of the General Counsel evaluated the data and subsequently filed the report with the Office of the Inspector General in January. She pointed out that the results were positive and generalized with regard to the fulfillment of the foreign influence reporting requirement and noted that FIU’s reporting system is working well, although staffing needs to be revisited. She remarked on the forthcoming launch of a foreign agreement intake platform that will centralize the gathering of the required information for the University’s reporting obligations.

Ms. LaPorta mentioned that the Office of Compliance accomplishes a centralized approach to oversight and tracking of over one hundred state and federal mandated filings and actions required throughout the University. She noted that, in December, the 2022 matrix year was closed out with a 100% completion rate. She commented that the Office of Compliance developed a risk-based system, template, and structure for compliance-related assessments and added that the Office anticipates using said structure for further internal compliance assessments as well as to conduct assessments of risk areas identified from audit recommendations and trend analysis of hotline reports. Ms. LaPorta indicated that, in the second quarter, the Office of Athletics Compliance responded to preliminary questions and produced documents in preparation for the rules education assessment to assist in analyzing how well FIU's athletic rules-compliance efforts are organized, communicated, documented, and evaluated. She noted that the assessment was conducted by Conference USA and a report and recommendations are expected in the coming weeks.

Ms. LaPorta commented on the creation of a policy development platform that will automate and centralize the approval and endorsement process for new University policies. She stated that the 2022-23 Compliance work plan includes the development of a new Privacy Governance Taskforce for the University and added that the Office of Compliance has begun the development of a charter and expects to convene key University stakeholders to create a more comprehensive governance structure dedicated to privacy considerations throughout the University in late Spring. Ms. LaPorta remarked on updating the University's Identity Theft Program. She mentioned that the Office of Compliance also worked to develop and curate the various compliance training programs that will be launched in the Spring, including more in depth and targeted training on the five distinct sections of the code of conduct.

## **5. New Business**

### **5.1 Senior Management Discussion of Audit Processes**

Committee Chair Duarte noted that, as is stipulated in the Audit and Compliance Committee Charter, the Committee must meet with the Office of Internal Audit and senior management, separately, to discuss the audit process. He further noted that because this meeting is conducted in the Sunshine, no one present or accessing the meeting via the webcast was required to exit during the discussion with senior management. He added that this was strictly voluntary. President Jessell commented on the positive working relationship with the Office of Internal Audit and added that senior management is able to engage with the auditors throughout the audit process. President Jessell remarked that resources for the Office of Internal Audit are a concern as they are University-wide. Interim Chief Financial Officer and Senior Vice President for Finance and Administration Aime Martinez also commented on the positive and collaborative relationship and noted that, in addition to the audit process, consultations with the Office of Internal Audit are of great benefit to senior management.

## **6. Concluding Remarks and Adjournment**

With no other business, Committee Chair Carlos A. Duarte adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Thursday, February 23, 2023 at 9:59 AM.



**THE FLORIDA INTERNATIONAL UNIVERSITY**  
**BOARD OF TRUSTEES**  
**Audit and Compliance Committee**  
June 15, 2023

**Subject: Approval of the Office of Internal Audit Policy and Charter**

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**Proposed Committee Action:**

Recommend to the Florida International University Board of Trustees approval of the proposed revisions to the Office of Internal Audit Policy and Charter.

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**Background Information:**

The Office of Internal Audit Policy and Charter (the Charter) is required by Florida Board of Governors (BOG) Regulation 4.002 State University System Chief Audit Executives. The Charter is also required by the International Standards for the Professional Practice of Internal Auditing. The Charter is a formal document that defines the internal audit activity's purpose and authority; reporting and independence within the organization; and defines the scope of internal audit duties and responsibilities.

BOG Regulation 4.002(3) states, in relevant part, that each board of trustees shall adopt a charter which defines the duties and responsibilities of the office of chief audit executive. The charter shall be reviewed at least every three (3) years for consistency with applicable Board of Governors and university regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.

The proposed changes align with revisions to BOG Regulation 4.001 and include other edits related to clarifying language and scrivener's errors.

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**Supporting Documentation:** Office of Internal Audit Policy and Charter (redline)

**Facilitator/Presenter:** Trevor L. Williams



## Office of Internal Audit Policy & Charter #125.205

INITIAL EFFECTIVE DATE:	LAST REVISION DATE:	RESPONSIBLE UNIVERSITY DIVISION/DEPARTMENT
March 2006	July 1, <del>2020</del> 2023	Office of the President Florida International University

### POLICY STATEMENT

#### Purpose and Mission

The purpose of the Office of Internal Audit (OIA) is to provide independent, objective assurance and consulting activity designed to add value and improve Florida International University (FIU) operations. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. OIA assists FIU in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management, and control processes.

#### Reporting and Authority

The Chief Audit Executive (CAE) shall report functionally to the Board of Trustees, through the Board's Audit and Compliance Committee, and administratively to the University President. To establish, maintain, and assure that the OIA has sufficient authority to fulfill its duties, the Audit and Compliance Committee will:

- Review and approve the OIA's charter.
- Review and approve the risk-based internal audit plan.
- Assess the staffing of the Office of Internal Audit, including the annual budget.
- Review and approve modifications to the Office of Internal Audit.
- Receive communications from the Chief Audit Executive on the OIA's performance relative to its plan and other matters.
- Participate, through the Chair, in the process of the appointment and dismissal of the Chief Audit Executive.
- Make appropriate inquiries of management and the Chief Audit Executive to determine whether there is inappropriate scope or resource limitations.

The CAE will have unrestricted access to, and communicate and interact directly with, the Board of Trustees Audit and Compliance Committee, including communicating freely without management's influence.

The OIA shall have unrestricted and timely access to all records, data, information, and personnel of the University, including information reported to the University's hotline/helpline. However, to ensure objectivity and independence, the OIA has no direct responsibility or authority over the university activities that it-the office reviews. The OIA is subject to accountability for maintaining the confidentiality and safeguarding of records and information.

The CAE shall conduct and report on audits, investigations, and other inquiries free of actual or perceived impairment to independence, and shall allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.

#### Professional Standards

The Office of Internal Audit shall govern itself by adherence to the State University System of Florida Board of Governors (BOG) Regulation 4.002 and the mandatory elements of The Institute of Internal Auditors' (IIA) International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the *International Standards for the Professional Practice of Internal Auditing*, and the Definition of Internal Auditing. In performing its assurance activity, other applicable professional standards and guidelines, including the *Government Auditing Standards*, published by the United States Government Accountability Office; and/or the *Information Systems Auditing Standards* published by the Information Systems Audit and Control Association, shall apply, when appropriate. All audit reports shall describe the extent to which standards were followed.

Investigative assignments shall be performed in accordance with active regulations issued for the State University System of Florida and applicable Florida Statutes.

#### Independence and Objectivity

The CAE will ensure that the OIA remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the CAE determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that does not compromise quality. They do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. The OIA may perform advisory and related university service activities, the nature and scope of which will be agreed upon with management, provided the OIA does not assume management responsibility. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment.

The CAE will confirm to the Board of Trustees Audit and Compliance Committee, at least annually, the organizational independence of the OIA, and will disclose to the Audit and Compliance Committee any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

#### Quality Assurance and Improvement Program

The Office of Internal Audit will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. The program will include an evaluation of the OIA's conformance with The IIA's Standards and an evaluation of whether internal auditors apply The IIA's Code of Ethics. The program will also assess the efficiency and effectiveness of the OIA's activity and identify opportunities for improvement.

The CAE will communicate to the University President and the Board of Trustees Audit and Compliance Committee on the OIA's quality assurance and improvement program, including results of internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team from outside FIU.

#### **SCOPE**

This policy and charter applies to all active employees of Florida International University, whether full-time or part-time, working in the Office of Internal Audit. In addition, it establishes the scope and authority for the internal audit activity for the University Community (faculty, staff, and students).



#### REASON FOR POLICY

As required by the State University System of Florida Board of Governors Regulation 4.002, the Florida International University's Office of Internal Audit provides independent and objective appraisals regarding risk management and controls on financial and operational matters within the University that promote accountability, integrity, and efficiency in the operations of the University. This policy codifies the guiding principles and responsibilities of the Office of Internal Audit through the establishment of this Charter.

#### DEFINITIONS

TERM	DEFINITIONS
Chief Audit Executive (CAE)	The principal director of the University's internal audit function.

#### ROLES AND RESPONSIBILITIES

The Chief Audit Executive shall:

- (1) Provide direction for, supervise, and coordinate audits and investigations, which promote economy, efficiency, and effectiveness in the administration of university programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units.
- (2) Conduct, supervise, or coordinate activities for the purpose of preventing and detecting fraud and abuse within university programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units, and communicate the engagement results with applicable conclusions and recommendations to appropriate parties.
- (3) Address significant and credible allegations relating to fraud, waste, abuse, ~~fraud~~, or financial mismanagement as provided in Board of Governors Regulation 4.001.
- (4) Keep the University President and Board of Trustees informed concerning significant and credible allegations and known occurrences of fraud, waste, abuse, or financial fraud, mismanagement, ~~abuses~~, ~~and as well as~~ deficiencies relating to the University's programs and operations; recommend corrective actions; and report on the progress made in implementing corrective actions, including any corrective actions not effectively implemented.
- (5) Promote, in collaboration with other appropriate university officials, effective coordination between the University and the Florida Auditor General, federal auditors, accrediting bodies, and other governmental or oversight bodies.
- (6) Review and make recommendations, as appropriate, concerning policies and regulations related to the University's programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units.

(7) Communicate to the University President and the Board of Trustees, at least annually, the office's plans and resource requirements, including significant changes, and the impact of resource limitations as follows:

- a) The Chief Audit Executive shall develop audit plans based on the results of periodic risk assessments. The plans shall be submitted to the Board of Trustees Audit and Compliance Committee for review and approval. A copy of approved audit plans will be provided to appropriate university management and the Board of Governors.
- b) The Chief Audit Executive shall review and adjust the audit plans, as necessary, in response to changes in the University's business, risks, operations, programs, systems, and controls; and communicate to the University President and the Board of Trustees Audit and Compliance Committee any significant interim changes to the audit plans.

(8) By September 30th of each year, the CAE shall prepare a report summarizing the activities of the office for the preceding fiscal year. The report shall be provided to the University President, Board of Trustees, and ~~the~~ Board of Governors.

(9) Provide training and outreach, to the extent practicable, designed to promote accountability and address topics such as fraud awareness, risk management, controls, and other related subject matter.

(10) Coordinate or request audit, financial and fraud related compliance, controls, and investigative information or assistance as may be necessary from any university, federal, state, or local government entity.

(11) Ensure that the principles of integrity, objectivity, confidentiality, and competency are applied and upheld, and report periodically to the University President and the Board of Trustees Audit and Compliance Committee regarding the office's conformance to The IIA's Code of Ethics and the Standards.

(12) Ensure the OIA collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the internal audit charter and emerging trends and successful practices in internal auditing are considered.

(13) Establish policies and procedures which guide the activities of the OIA and articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.

(14) Ensure adherence to Florida International University's relevant policies and procedures, unless such policies and procedures conflict with this Charter. Any such conflicts will be resolved or otherwise communicated to the University President and the Board of Trustees Audit and Compliance Committee.

(15) Develop and maintain a quality assurance and improvement program for the OIA and communicate to the University President and the Board of Trustees Audit and Compliance Committee on the OIA's quality assurance and improvement program.

(16) Inform the Board of Trustees when contracting for specific instances of audit or investigative assistance.



(17) Review this Charter with the Board of Trustees Audit and Compliance Committee at least every three (3) years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices.

#### RELATED RESOURCES

[BOG Regulations 4.001, University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement](#)

[BOG Regulations 4.002, State University System Chief Audit Executives](#)

[The Florida International University Board of Trustees Audit and Compliance Committee Charter](#)

#### CONTACTS

Chief Audit Executive  
Office of Internal Audit  
Florida International University  
11200 S.W. 8th Street, CSC 447  
Miami, Florida 33199  
Telephone: 305-348-2107

#### HISTORY

Initial Effective Date: March 2006

Review Dates (*review performed, no updates*): N/A

Revision Dates (*updates made to document*): February 5, 2010; July 1, 2017; July 1, 2020; July 1, 2023



**THE FLORIDA INTERNATIONAL UNIVERSITY  
BOARD OF TRUSTEES**

**Audit and Compliance Committee**

June 15, 2023

**Subject: Approval of the Compliance and Ethics Charter for the Office of University Compliance and Integrity**

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**Proposed Committee Action:**

Recommend to the Florida International University Board of Trustees approval of the proposed revisions to the Compliance and Ethics Charter (the Charter) for the Office of University Compliance and Integrity (the Compliance Office).

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**Background Information:**

The Charter is required by Florida Board of Governors (BOG) Regulation 4.003, State University System Compliance and Ethics Programs. The Charter is a formal document that defines the institutional compliance program's purpose and the Chief Compliance Officer's authority; reporting and independence within the organization; and defines the scope of the duties and responsibilities of the Compliance Office.

BOG Regulation 4.003(6) states, in relevant part, that the office of the chief compliance officer shall be governed by a charter approved by the board of trustees and reviewed at least every three (3) years for consistency with applicable Board of Governors and university regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.

The following points summarize the substantive changes being proposed:

1. Updated language to reflect the Office of Compliance's Role in Enterprise Risk Management
2. A new section regarding the protocol for reporting and escalating matters involving any restriction or barrier placed on the Chief Compliance Officer while conducting a compliance-related inquiry
3. A new section regarding the Chief Compliance Officer's duty to ensure the Compliance Office staff and the compliance program has the capabilities and resources to perform the duties, responsibilities and program assessments outlined in BOG Regulation 4.003

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**Supporting Documentation:** Compliance and Ethics Charter for the Office of University Compliance and Integrity (redline)

**Facilitator/Presenter:** Jennifer LaPorta



## **FLORIDA INTERNATIONAL UNIVERSITY'S COMPLIANCE AND ETHICS CHARTER**

### **Overall Purpose/Objectives**

The purpose of this University Compliance and Ethics Charter (the "Charter") is to define the responsibilities, status, and authority of Florida International University's (the "University" or "University's") institutional compliance and ethics program (the "Program") and to outline the scope and structure of the Program.

The Office of University Compliance and Integrity (the "Compliance Office") serves as a point for coordination of and responsibility for activities that promote an organizational culture that encourages ethical conduct and a commitment to compliance with applicable laws, regulations, rules, policies, and procedures.

The objective of the Compliance Office is to collaborate and partner with senior leadership, compliance liaisons, faculty and administrative staff with compliance responsibilities (the "Partners") to embed the University's compliance strategy and framework for an effective compliance program into the foundation of the University. This objective is accomplished by supporting the dissemination and review of effective University-wide policies and procedures, education and training, monitoring, communication, risk assessment, and response to reported issues as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003. These guidelines and regulation set forth the requirements of an effective compliance and ethics program and require promoting compliance with laws and ethical conduct.

### **Review and Maintenance of the Charter**

This Charter will be reviewed at least every (3) three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices. Subsequent changes will be submitted to the Board of Trustees for approval. A copy of the Charter and any subsequent changes will be provided to the Board of Governors.

### **Reporting Structure and Independence of the Chief Compliance Officer**

The Chief Compliance Officer is the highest-ranking compliance officer at the ~~University,~~ and University and reports functionally to the Board of Trustees and administratively to the President.

The Chief Compliance Officer shall have the independence and objectivity to perform the responsibilities of the Chief Compliance Officer function, conduct and report on

compliance and ethics activities and inquiries free of actual or perceived impairment to the independence of the Chief Compliance Officer.

### Authority

The Program is governed by this Charter, as it may be amended.

### Scope of Duties and Responsibilities

The Program includes the implementation, identification, and assessments of activities that fulfill the requirements for an effective compliance and ethics program as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003.

The Program is designed to optimize its effectiveness in preventing or detecting noncompliance, unethical behavior, and criminal conduct by implementing the following basic elements:

- Oversight of Institutional Compliance, ~~and~~ Ethics and Risk Management Related Activities
- Development of Effective Lines of Communication
- Ensuring that Effective Training and Education is Provided
- Revising and Developing Compliance and Ethics Policies and Procedures
- Conducting monitoring activities, reviews, and compliance risk assessments to help Risk Owners to identify risks and manage identified issues. ~~Performing or Assessing Internal Compliance Monitoring, Investigations, and Reviews~~
- Responding Promptly to Detected Compliance and Ethics Problems and Recommending Corrective Action
- Promoting Standards through Appropriate Incentives and Disciplinary Guidelines
- Measuring Compliance Program Effectiveness
- Oversight and Coordination of External Inquiries into Compliance with Federal and State Laws and Take Appropriate Steps to Ensure Safe Harbor

The Chief Compliance Officer and staff will:

- a) Develop a Program plan based on the requirements for an effective program. The Program plan and subsequent changes will be provided to the Board of Trustees for approval. A copy of the approved plan will be provided to the Board of Governors.
- b) Provide training to university employees and Board of Trustees' members regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures. The Program plan will specify when and how often this training will occur.
- c) Obtain an external review of the Program's design and effectiveness at least once every five years. The review and any recommendations for improvement will be provided to the President and Board of Trustees. The assessment will be approved by the Board of Trustees and a copy provided to the Board of Governors.
- d) Identify and provide oversight and coordination of compliance partners responsible for compliance and ethics related activities across campus and provide communication, training, and guidance on the Program and compliance and ethics related matters.
- e) Administer and promote the FIU Ethical Panther Hotline, an anonymous mechanism available for individuals to report potential or actual misconduct and violations of university policy, regulations, or law, and ensure that no individual faces retaliation for reporting a potential or actual violation when such report is made in good faith.
- f) Maintain and communicate the University's policy on reporting misconduct and protection from retaliation and ensure the policy articulates the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
- g) Communicate routinely to the President and the Board of Trustees regarding Program activities. Annually report on the effectiveness of the Program. Any Program plan revisions, based on the Chief Compliance Officer's report, shall be approved by the Board of Trustees. A copy of the report and revised plan will be provided to the Board of Governors.
- h) Promote and enforce the Program, in consultation with the President and Board of Trustees, consistently through appropriate incentives and disciplinary measures to encourage a culture of compliance and ethics.

Failures in compliance and ethics will be addressed through appropriate measures, including education or disciplinary action.

- i) Initiate, conduct, supervise, coordinate, or refer to other appropriate offices such inquiries, investigations, or reviews deemed appropriate in accordance with university regulations and policies, state statutes, and/or federal regulations.
- j) Make necessary modification to the Program in response to detected non-compliance, unethical behavior, or criminal conduct and take steps to prevent its occurrence.
- k) Assist the University in its responsibility to use reasonable efforts to exclude within the University and its affiliated organizations individuals whom it knew or should have known through the exercise of due diligence to have engaged in conduct not consistent with an effective Program.
- l) Coordinate or request compliance activity information or assistance as necessary from any University, federal, state, or local government entity. Oversee and coordinate external inquiries into compliance with federal and state laws and take appropriate steps to ensure safe harbor in instances of non-compliance.
- 4)m) Notify the President or designee of any unresolved restriction or barrier imposed by any individual on the scope of any inquiry, or the failure to provide access to necessary information or people for the purposes of such inquiry. In such circumstances, the Chief Compliance Officer shall request the President's or designee's assistance in remedying the restrictions. If the matter is not resolved, the Chief Compliance Officer shall notify the Board of Trustees or Board of Governors, as appropriate and required in Board of Governors Regulation 4.003.

The Compliance Office provides guidance on compliance, ethics, and related matters to the University community. The Compliance Office collaborates with compliance partners and senior leadership to review and resolve compliance and ethics issues and coordinate compliance and ethics activities, accomplish objectives, and facilitate the resolution of problems.

To ensure the Compliance Office staff has the capabilities and resources to perform the duties and responsibilities as described, the Chief Compliance Officer will:

- Maintain a professional staff with sufficient size, knowledge, skills, experience, and professional certifications

- Utilize third-party resources as appropriate to supplement the department's efforts
- Perform assessments of the compliance program and make appropriate changes and improvements

### Professional Standards

The Compliance Office adheres to the *Florida Code of Ethics* and the *Code of Professional Ethics for Compliance and Ethics Professionals*.

### History:

*Approved by the FIU Board of Trustees on March 2, 2017.*

*Reviewed by the FIU Board of Trustees on February 26, 2020.*

*Approved by the FIU Board of Trustees on June 16, 2020.*

**THE FLORIDA INTERNATIONAL UNIVERSITY**  
**BOARD OF TRUSTEES**  
**Audit and Compliance Committee**  
June 15, 2023

**Subject: Internal Audit Plan, 2023-24**

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**Proposed Committee Action:**

Approve the University Internal Audit Plan for Fiscal Year 2023-24.

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**Background Information:**

The Florida International University Board of Trustees Audit and Compliance Committee Charter mandates approval of the audit plan for the upcoming fiscal year.

The Audit and Compliance Committee Charter, section 2.7, states, in relevant part, that:

The Board authorizes the Audit and Compliance Committee to review and approve the Office of Internal Audit's annual audit plan (and any subsequent changes thereto), considering the University-wide risk assessment and the degree of coordination with the Auditor General's Office for an effective, efficient, nonredundant use of audit resources.

Florida Board of Governors Regulation 4.002 (3)(g), State University System Chief Audit Executives, states, in relevant part, that the chief audit executive shall communicate to the president and the board of trustees, at least annually, the office's plans and resource requirements, including significant changes, and the impact of resource limitations.

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**Supporting Documentation:**

Internal Audit Plan, 2023-24

Risk Assessment – List of high and significant risks (*mapped to five-year Audit Plan*)


**Facilitator/Presenter:**

Trevor L. Williams

**MEMORANDUM**

**Date:** May 30, 2023

**To:** Chairman and Members of the Audit and Compliance Committee

**From:** Trevor L. Williams, Chief Audit Executive 

**Subject:** Internal Audit Plan for Fiscal Year 2024

I am pleased to present FIU's Office of Internal Audit (OIA) proposed audit plan for fiscal year 2024 for your review and approval. In developing the plan, the Chief Audit Executive sought input from various stakeholders of Florida International University, including members of the FIU Board of Trustees, University Administration, and OIA's staff. The systematic risk-based approach we utilized helped us to determine what audits to perform by focusing on the imminent risks to the University's operations and to allocate internal audit resources effectively.

**Risk Assessment:**

We review and assess risks by considering relevant risk factors, including operational, safety, financial, regulatory, and reputational risks. When evaluating these risks, we also considered additional factors, including materiality, regulatory requirements, area of special concern, inherent risk, and past audit coverage to inform our rating of individual risk.

In May 2022, utilizing the above-mentioned methodology, we completed a University-wide risk assessment by requesting business and instructional unit leaders to indicate and rate the top 10 to 15 risks that could impact their fulfilling the missions and goals of the units they oversee. We instructed them to consider relevant risk categories and provided them with the tool for capturing and reporting their assessment.

In May 2023, we followed up on the 245 risks that were assessed as either high or elevated by requesting the risk-owners to review and re-evaluate each risk, add additional risks

they deem necessary, and schedule time to discuss their assessment with the Chief Audit Executive. We developed this year's audit plan based upon that effort and our further analysis of the stated risks, related controls, and rating. In addition, we considered the 2023-2027 Risk-Based Five-Year Audit Plan that was reviewed by the Board of Trustees last year. Through this collective effort, we adjusted the risk ratings and areas of audit focus for relevance and timing, as needed.

Apart from the risk assessment efforts described above, the annual plan includes certain periodic audits that are mandated either by the Board of Governors, regulatory agencies, or contract.

On the following page, we have mapped the individual risks reported to us in the Risk Assessment Heat Map, showing the number of risks evaluated and their relative placement.



## FLORIDA INTERNATIONAL UNIVERSITY THE OFFICE OF INTERNAL AUDIT UNIVERSITY RISK ASSESSMENT HEAT MAP

IMPACT	Lasting damage to reputation, operations & funding.	Severe	13	32	14	12
	Disrupts operations over months; up to \$1M at risk.	Significant	28	54	60	19
	Short-term negative effects/press; up to \$250K at risk.	Moderate	29	80	32	4
	Minor regulatory or reputational effects; < \$25K at risk.	Negligible	36	20	5	0
			Remote	Less than likely	Likely	Very likely
			Chance of occurrence < 10%	Chance of occurrence = 10% - 30%	Chance of occurrence = 30% to 75%	Chance of occurrence > 75%
			LIKELIHOOD			

To achieve the best use of audit resources, we continue to focus our audit coverage on areas of high risks (those falling within the red section on the heat map) and elevated risks (those falling within the amber section of the heat map), where appropriate. At the same time, we acknowledge that some risks identified might not be subjects for auditing, but rather simply need mitigating controls. Management might find it useful to utilize the list of risks to identify those specific risks for strategic planning purposes. Furthermore, those risks that are not subject to audit could be monitored by the Office of University Compliance and Integrity.

The Office's Risk-Based Five-Year Audit Plan for fiscal years 2024-2028 is presented on pages 8 and 9 of this memorandum. In addition, Attachments 1 and 2 present listings of the risks that were evaluated.

### **Management's Acceptance of Risks**

The Chief Audit Executive has a professional responsibility to communicate to the Board of Trustees whether management has accepted a level of risk that may be unacceptable to the organization. These include risks that may result in harm to FIU's reputation, employees, or other stakeholders; significant regulatory, financial, or contractual fines and penalties; material misstatements; conflicts of interest, fraud, or other illegal acts; and significant impediments to conducting business or achieving strategic objectives. The risk assessment process and particularly management's response and implementation of corrective actions to audit findings provide awareness to the Chief Audit Executive of whether management has accepted any risk that is of the level or type previously described. Based upon these processes, I am pleased to report that I am not aware of any instance where management has accepted a level of risk that may be unacceptable to FIU as described above.

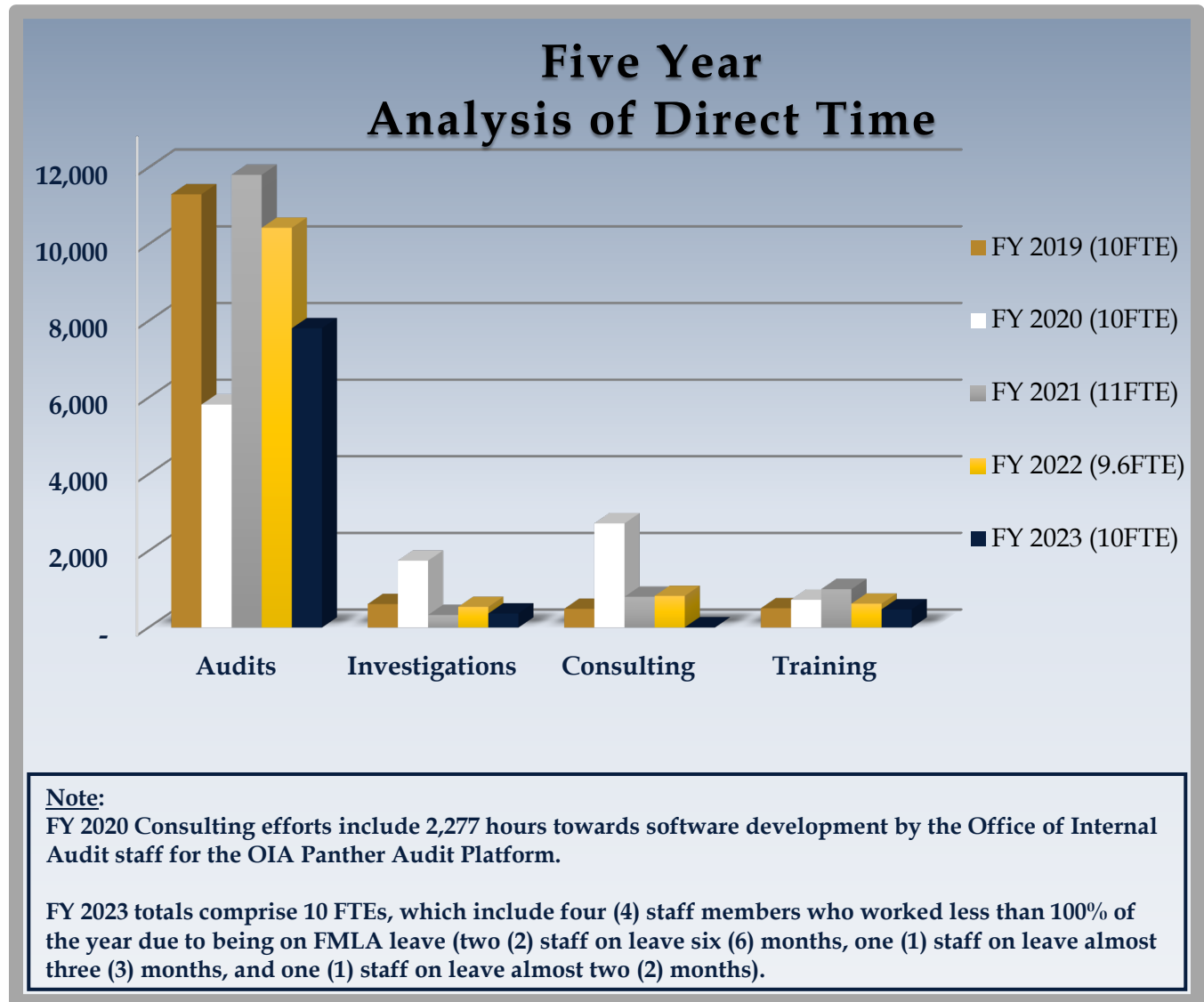
### **Internal Audit Resources:**

In carrying out its responsibilities, the Audit and Compliance Committee shall review the resources of the Office of Internal Audit, annually.<sup>1</sup> The composition of our Office currently includes 10 certified professional auditor positions (eight of which are filled), an administrative services coordinator, and one student intern. While we have promoted internal staff members during the year to fill vacancies, as appropriate, we will continue the recruitment process with our aim of having a full complement of qualified, professional staff as soon as possible.

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<sup>1</sup> FIU Board of Trustees Audit and Compliance Committee Charter, §4.31 on page 6.

The following graph reflects how the Office of Internal Audit's direct staff time was spent during the past five fiscal years:



Despite our established audit plan, at times our workload is difficult to predict as investigations and other unplanned work affect our progress towards the completion of planned audit projects. During the last fiscal year, certain external developments occurred that resulted in an adjustment to the 2022-23 Audit Plan to remove two audits from the approved Plan. We advanced two other audits that were scheduled for FY2024 into FY2023. The Audit Plan for FY2024 contains two carryover audits that began in FY2023. Disruptions due to turnover and multiple employees being on family medical leave impacted the execution of the approved audits.

**Audit Plan:**

The number of audits planned for the 2023-24 fiscal year is based on the current resources and estimated direct audit person-hours available. We will adjust the Plan accordingly as changes to these drivers occur. The following table outlines our proposed Audit Plan for FY 2024:

AUDIT PLAN FOR FISCAL YEAR 2024	
<b>Carryover Audits:</b>	
Information Technology Data Breach of Protected Information (30, 33) •	
Plant Operations & Maintenance Facilities Inspection & Deferred Maintenance (42) •	
<b>Proposed New Audits:</b>	
Unit/Department	Area of Focus
Academic Affairs	Food Network South Beach Wine & Food Festival (3) •
Academic Affairs	Post-Tenure Faculty Review Process (5) •
Analysis & Information Management	Performance Based Funding Metrics Data Integrity (6) •
Athletics	NCAA Football Attendance Certification (10) •
Capital Construction	Project Administration & Funding (Selected Project) (11) •
Human Resources	Payments to Separated Employees (28) •
Information Technology	Panther Tech (32) •
Information Technology	Physician Assistant Program - IT Controls (36) •
Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity (39) •
Strategic Communications, Government & External Affairs	Digital Brand Management (51, 52) •
University-wide	COVID-19 Financial Assistance Compliance (4, 61) •
University-wide	Natural Disaster Preparedness & Response (62) •
University-wide	Follow-up of Prior Audit Recommendations (69) •
Targeted	Continuous Auditing (70)

**Note:** The number(s) in parenthesis indicate the line number(s) on the Risk-Based Five-Year Audit Plan that comprises the area(s) covered by the planned audit.

**Conclusion:**

The risk-based approach used in establishing the baseline risk assessment and re-evaluating the rating of certain risks connected to University activities and programs incorporated the input from University Management and certain members of the Board of Trustees. This enabled our collective knowledge to identify potential areas for audit and to develop the proposed audits for the 2024 fiscal year that will optimize our resources and capitalize on our audit staff's individual strengths. In addition, to a large extent, it serves as the framework for identifying the planned audits for the next five years as depicted on the following pages.

# Internal Audit Plan for Fiscal Year 2024

May 30, 2023

Page 8 of 9

Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan												
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	2021	2022	2023	2024	2025	2026	2027	2028
1.	Academic Affairs	Student Health Center	(2/4)	x								
2.	Academic Affairs	Applied Research Center	(3/3)								✓	
3.	Academic Affairs	Food Network South Beach Wine & Food Festival	(2/4)	x				✓				
4.	Academic Affairs	COVID-19 Related Student Fee Refund – (3/2)	[3/1]		x			✓				
5.	Academic Affairs	Post-Tenure Faculty Review Process	(3/2)					✓			✓	
6.	Analysis & Information Management	Performance Based Funding Metrics Data Integrity	(2/2)	x	x	x	x	✓	✓	✓	✓	✓
7.	Athletics	Major NCAA Violations	2/3						✓			
8.	Athletics	Title IX Violations	3/2						✓			
9.	Athletics	Health Services Billing & Coding Process – (2/4)	[1/1]		x							
10.	Athletics	NCAA Football Attendance Certification	(2/3)	x				✓	✓	✓	✓	✓
11.	Capital Construction	Project Administration & Funding	(2/4)	x				✓				
12.	College of Arts, Science, & Education	Operational, Financial & Information Technology Controls – (2/3)	[2/2]	x			x					✓
13.	College of Business (Chapman)	Operational and Financial Controls	4/4	x						✓		
14.	College of Medicine	Affiliated Agreements For Student Placement & Rotation – 3/4	[3/3]	x		x					✓	
15.	College of Medicine	Human Subject Research Controls	4/4	x					✓			
16.	College of Nursing and Health Sciences	Auxiliary Funded Programs Operations	(3/2)	x							✓	
17.	College of Public Health & Social Work	Operational, Financial & Information Technology Controls	(3/2)				x					✓
18.	Enrollment Services	Motor Vehicle Internal Controls & Data Integrity – (4/1)	[3/1]	x		x			✓			✓
19.	Environmental Health & Safety	Lab Safety	3/4	x	x					✓		
20.	Environmental Health & Safety	Hazardous Wastes & Materials Management	2/4	x	x					✓		
21.	Environmental Health & Safety	Regulatory & Code Compliance	2/3	x	x					✓		
22.	Financial Management	Purchasing & Competitive Bidding Process	2/3	x	x					✓		
23.	Financial Management	Treasury Management - (1/2)	[3/4]	x							✓	
24.	FIU Foundation	Donor Intent/Confidentiality - 2/3	[2/2]	x	x							
25.	Housing & Residential Life	Student Housing	4/2	x					✓			
26.	Human Resources	New Employee Document Verification Process - 4/3	[3/2]		x					✓		
27.	Human Resources	Payroll	(4/3)	x					✓			
28.	Human Resources	Payments to Separated Employees	(3/2)	x				✓				
29.	Information Technology	Active Directory Management	(4/2)						✓			
30.	Information Technology	Data Breach of Protected Information	3/4	x				✓				✓
31.	Information Technology	IT Physical Controls	3/3	x						✓		
32.	Information Technology	Panther Tech	(3/3)					✓				
33.	Information Technology	Data Loss Prevention Controls	(3/2)	x			x	✓		✓		
34.	Information Technology	Cybersecurity Prevention and Detection Controls – (4/3)	[3/3]				x			✓		
35.	Information Technology	Vendor Management	(3/3)	x					✓			
36.	Information Technology	Physician Assistant Program – IT Controls	(3/2)					✓				
37.	Information Technology	Media Sanitation Guidelines & Controls	(3/3)		x					✓		
38.	Instruction & Academic Support	Grading Integrity Management	4/3						✓			
39.	Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity - (4/1)	[3/2]	x	x		x	✓		✓	✓	
40.	Plant Operations & Maintenance	Motor Pool (University Fleet Management)	(4/2)	x	x						✓	
41.	Plant Operations & Maintenance	Access Controls – Secure Locations	3/3	x		x					✓	
42.	Plant Operations & Maintenance	Facilities Inspections & Deferred Maintenance	3/3	x				✓				
43.	Plant Operations & Maintenance	Construction Accident Reporting	2/4						✓			
44.	Plant Operations & Maintenance	Student Safety – Safety Athletic & Recreational Facilities	2/3	x						✓		
45.	Police Department	Jeanne Clery Act Compliance – (2/4)	[3/3]	x						✓		
46.	Research & Development	Research Training & Policy Compliance – (3/3)	[2/2]	x			x					✓
47.	Research & Development	Biohazards Response Management	2/3	x						✓		
48.	Research & Development	Foreign Influence Regulatory Compliance	2/4				x		✓			✓
49.	Research & Development	Information Technology Controls	(3/4)						✓			
50.	Research & Development and College of Medicine	Plagiarism & Research Misconduct Management & Controls	3/3						✓			
51.	Strategic Communications, Government & External Affairs	Comprehensive/Coordinated Content Driven Solutions	4/3					✓				
52.	Strategic Communications, Government & External Affairs	Brand Alignment and Affinity Management and Digital/Web Communication Standards Compliance	4/4					✓				
53.	Student Affairs	Children's Creative Learning Center	(3/3)	x						✓		
54.	University-wide	Artificial Intelligence Governance & Control	(3/2)						✓			
55.	University-wide	Accounts Receivable Process	(3/2)	x							✓	
56.	University-wide	Conflict of Interest & Related Party Transactions – 3/3	[4/3]	x			x			✓		
57.	University-wide	Export Controls – 4/4	[3/3]				x					✓
58.	University-wide	Payroll Irregularities and Fraud Controls – 3/3	[3/2]		x							✓
59.	University-wide	Grant Accounting – Auxiliary & Foundation Funded – 4/4	[3/2]			x					✓	
60.	University-wide	FERPA Compliance – 3/3	[3/2]	x		x						
61.	University-wide	COVID-19 Financial Assistance Compliance – 3/4	[3/2]		x			✓				

# Internal Audit Plan for Fiscal Year 2024

May 30, 2023

Page 9 of 9

	Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan											
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	2021	2022	2023	2024	2025	2026	2027	2028
62.	University-wide	Natural Disaster Preparedness & Response	3/4					✓				
63.	University-wide	Use of Student Fees	2/3	x							✓	
64.	University-wide	Grant Expenditure Controls – 2/3	[2/2]	x			x				✓	
65.	University-wide	General Data Protection Regulation Controls	(3/4)						✓			
66.	University-wide	Background Check – Volunteers & Third Parties	(4/3)	x					✓			
67.	University-wide	Student Safety – Hazing Prevention – (3/4)	[2/3]				x					✓
68.	University-wide	Admissions Policy Compliance – (3/4)	[3/2]			x					✓	
69.	University-wide	Follow-up on Prior Audit Recommendations – (4/1)	[4/2]	x	x	x	x	✓	✓	✓	✓	✓
70.	Targeted	Continuous Auditing	N/A					✓	✓	✓	✓	✓

**Note:** The Risk Index represents the coordinates of the X and Y axes as plotted on the Risk Assessment Heat Map. Parenthetical Risk Index is assigned by OIA to specific audit project identified through analyses other than the risk assessment survey tool. Bracketed Risk Index represents the adjusted risk rating for the general subject matter. Where such an adjustment is made, the initial Risk Index appears in the title line of the general subject matter. See Attachment 2 for a crosswalk between the planned audits and the higher rated risks.

### SUMMARY OF FIFTEEN MOST STATED RISKS (BASE YEAR)

CATEGORY OF RISKS		FREQUENCY	RISK RATING COORDINATES (AVERAGE)
1.	<b>Safety and Security Management:</b> Safety of students, faculty, staff, and visitors due to hazardous and unsafe conditions.	43	3/2
2.	<b>Workforce Attrition and Size:</b> Employee turnover; retaining talent; inadequate staffing; overly dependent on adjuncts.	27	3/3
3.	<b>Information Security Management:</b> Data breach; leak of protected information; cybersecurity lapses; Unauthorized or inappropriate access to core systems.	16	2/3
4.	<b>Enrollment and Revenue Decline:</b> Decline in enrollment.	13	2/2
5.	<b>Safeguarding of Assets:</b> Theft of property (materials, supplies, and equipment); stolen card or fraudulent use.	12	2/2
6.	<b>Facilities and Equipment Maintain Management:</b> Failure to perform deferred or preventive maintenance on facilities; poor equipment maintenance.	10	2/3
7.	<b>Employee/Student Behavior and Ethical Conduct:</b> Unethical or inappropriate behavior/conduct; employees may act unethically or illegally.	10	2/3
8.	<b>Accreditation Management:</b> Accreditation, Licensing and Compliance Monitoring; Failure to obtain or maintain accreditation.	9	2/3
9.	<b>Financial Investment Management:</b> Failure to exercise due care in investment of funds; Poor investment decisions/strategy.	8	2/3
10.	<b>Conflict of Interest Reporting and Management:</b> Outside Activity/Conflict of Interest Disclosures.	7	2/3
11.	<b>Compliance with Laws, Regulations, Policies, and Procedures:</b> Failure to follow policies and procedures.	7	2/3
12.	<b>Funding Support:</b> Lack of budgetary support for individual departments.	6	4/3
13.	<b>Contract Management:</b> Improper/illegal contracting and/or contract management; Non-compliance with contracting/bidding process rules.	6	2/3
14.	<b>Fraud Control and Management:</b> Fraud; Employer and student fraud through career platform 'handshake'.	6	1/2
15.	<b>Foreign Influence:</b> Travel to a foreign country of concern (CHN, RUS, IRN, SYR, CUB, VEN, PRK) or foreign country on the list of State Sponsors of Terrorism (CUB, PRK, IRN, SYR); Entering into an agreement with a restricted/black-listed entity or person in a foreign country; Previously cleared foreign party is designated/becomes a restricted/black-listed entity.	6	2/2



**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
1.	CASE	Lack of competitive salary structure	4/4	NAC <sup>1</sup>
2.	CASE	Failure to recruit quality faculty and staff to match institutional needs	4/4	NAC
3.	CASE	Overreliance on part-time faculty	4/4	NAC
4.	College of Business (COB)	Faculty no longer living in US	4/4	48
5.	COB/AA/FIU	Misreporting of costs/double costing	4/4	Various
6.	NWCNHS & Academic Affairs	High Student to Faculty Ratios	4/4	NAC
7.	NWCNHS & Academic Affairs	High Faculty Workload	4/4	NAC
8.	Robert Stempel College of Public Health and Social Work	Unethical Behavior/Conduct	4/4	Various
9.	Robert Stempel College of Public Health and Social Work	The Mindset -- "Do More With Less" -- this conveys administrators do not care for faculty burdens -- this mindset is toxic.	4/4	NAC
10.	Robert Stempel College of Public Health and Social Work	Insufficient faculty to meet the CSWE accreditation requirements of 1 faculty per 25 undergraduate students (1:25) and 1 faculty per 12 graduate students (1:12).	4/4	NAC
11.	Robert Stempel College of Public Health and Social Work	Use of too many adjuncts jeopardizes accreditation. The percentage of adjuncts must be kept below the 50% for each program (BSSW & MSW). Tenure line faculty are reducing their teaching loads through research buyouts and by chairing dissertation committees. This means additional adjuncts have to be hired to teach required courses. The number of courses and sections required each semester cannot be reduced in order to meet faculty-student ratio requirements as well as keeping students on track for timely graduations to meet the metrics.	4/4	NAC
12.	SCGEA	Social Media/Public Relations Crisis	4/4	51, 52

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<sup>1</sup> NAC (No Audit Coverage)

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
13.	Academic Affairs	Outside Faculty Appointment - COI	4/3	56
14.	Academic Affairs	Some recruiters in China put FIU in their list without our permission. The contents are not right, which affects our reputation.	4/3	52
15.	Academic and Student Affairs	Staff Attrition	4/3	NAC
16.	Academic and Student Affairs	Significant Increase in student cheating/plagiarism, etc.	4/3	38
17.	CARTA	Rodent infestation in W1 Visual Arts building	4/3	NAC
18.	CASE	Inadequate teaching assistant support	4/3	NAC
19.	College of Business (COB)	Loss of productive staff	4/3	NAC
20.	College of Business (COB)	Financial - additional "assessed" fees that just show up	4/3	Various
21.	College of Law	A lack of support staff could hamper our operations or contribute to poor morale among other staff who must pick up the slack.	4/3	NAC
22.	College of Medicine	Transition to new Electronic Medical Record System	4/3	69
23.	Finance and Administration	Conflict of interest	4/3	56
24.	Information Technology	Failure to maintain the staffing levels or skill sets needed for alignment with the business	4/3	NAC
25.	Office of the Controller	Employees with purchasing authority have a perceived or actual conflict of interest	4/3	56
26.	ORED/HR/Compliance/OGC	Failure to disclose significant financial interests and outside activities	4/3	56
27.	ORED/University-wide	Visitors or faculty hired from Restricted Entities	4/3	48, 56
28.	Plant Operations and Maintenance	Failure to have enough student housing	4/3	25
29.	Robert Stempel College of Public Health and Social Work	Limited input on university policy development from faculty and chairs before implementation	4/3	NAC
30.	SCGEA	FIU Brand	4/3	51, 52
31.	SCGEA	Copyright Infringements in Social Media Content	4/3	51, 52
32.	CARTA	Lack of Security for 24/7 Facilities inhabited by Faculty, Staff & Students	4/2	41

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
33.	CARTA	Faculty/Students travel daily between MMC, BBC, MBUS and Mana Wynwood, posing inherent travel risks	4/2	NAC
34.	COB/AA/FIU	No consistent policies and delegation to department chairs	4/2	Various
35.	College of Engineering and Computing	Unauthorized access to computing resources	4/2	34, 69
36.	Academic and Student Affairs	General Student Safety Issues	3/4	1, 19, 41, 44
37.	Academic Planning and Accountability (APA)	Lapse in Institutional Accreditation from US Department of Education recognized accrediting agency (e.g., Southern Association of Colleges and Schools Commission on Colleges, Higher Learning Commission, etc.) which results in loss of Title IV Financial Aid for students.	3/4	NAC
38.	Athletics	Unsafe facilities	3/4	1, 41, 42, 44
39.	College of Business (COB)	60% plus of COB operating funds are this source	3/4	13
40.	CASE	Unanticipated changes in enrollment patterns	3/4	NAC
41.	CASE	Students not graduating/graduating timely	3/4	6
42.	CASE	Poor student retention practices	3/4	6
43.	CASE	Failure to establish degree programs and courses of study relevant to societal needs and institutional strategies	3/4	NAC
44.	Division of Diversity Equity and Inclusion	Sexual Harassment in workplace	3/4	45
45.	Information Technology	Data breach/leak of protected information	3/4	30, 33, 34, 37
46.	Finance and Administration	Drop in enrollment tuition revenues	3/4	NAC
47.	Finance and Administration	Inefficient Treasury management/Loss of investment value (stocks, bonds, etc.)	3/4	23
48.	ORED/University-wide	Lack of awareness of Export Control regulations	3/4	57
49.	ORED	Retaliation against whistle-blowers	3/4	NAC

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
50.	Academic and Student Affairs	Child Risk Mitigation Process	2/4	53, 66
51.	College of Business (COB)	Changes in BOG policies to restrict or eliminate	2/4	NAC
52.	College of Medicine	Patient follow-up regarding lab and/or diagnostic results. Factor's that can increase risk: Staffing protocols regarding Faculty effort in the clinic, high number of patient appointment cancellation, back-office workflow, EMR platform & design, and mobile health environment	2/4	69
53.	Division of Diversity Equity and Inclusion	Discrimination in workplace	2/4	NAC
54.	Frost Art Museum	Surveillance	2/4	69
55.	Frost Art Museum	Access to the collection storage space	2/4	69
56.	Frost Art Museum	Security Guards	2/4	69
57.	Frost Art Museum	Climate Control	2/4	69
58.	Finance and Administration	Improper allocation of investment earnings	2/4	23
59.	Finance and Administration	Failure to provide quality customer service	2/4	NAC
60.	Finance and Administration	Improper/illegal contracting and/or contract management	2/4	22
61.	Finance and Administration	Facilities failures	2/4	42
62.	Finance and Administration	Inadequate back-up power supply	2/4	NAC
63.	Information Technology	Unauthorized or inappropriate access to core systems	2/4	Various
64.	Office of the Controller	Electronic financial management system failure or breach by hackers	2/4	30, 33, 34
65.	Office of the Controller	Credit Card information not properly safeguarded	2/4	69
66.	Plant Operations and Maintenance	Buildings do not meet user needs	2/4	NAC
67.	Plant Operations and Maintenance	Construction accidents	2/4	43
68.	Plant Operations and Maintenance	Substantial heating or cooling loss due to infrastructure failure	2/4	NAC
69.	College of Engineering and Computing	Shutting down of labs due to improper storage of chemicals, and lack of cleanliness	2/4	18, 19, 20

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
70.	Plant Operations and Maintenance	Time and budget overruns on projects	2/4	11
71.	Plant Operations and Maintenance	Failure to oversee in-house construction projects	2/4	11
72.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	2/4	19, 20, 21
73.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - M. Baum: AHC 1-411 Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	2/4	19, 20, 21
74.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - J. Liuzzi: OE Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	2/4	19, 20, 21
75.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 133 (FOS): AHC 5-133 Research/Experiment Lab: Fires, Burns, Cuts, Food Poisoning, Etc.	2/4	19, 20, 21
76.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 131 (HUN): AHC 5- 131 Experimental Lab: Burns, Cuts, Etc.	2/4	19, 20, 21
77.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set: DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set	2/4	19, 20, 21
78.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - M. Baum: AHC 1-411 Research Laboratory Set: Adhering to all on-going safety training to assure current with requirements.	2/4	19, 20, 21
79.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - J. Liuzzi: AHC 5-133 Research/Experiment Lab: Adhering to all on-going safety training to assure current with requirements.	2/4	19, 20, 21
80.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 133 (FOS): AHC 5-133 Research/Experiment Lab: Adhering to all on-going safety training to assure current with requirements.	2/4	19, 20, 21

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
81.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 131 (HUN): AHC 5- 131 Experimental Lab: Adhering to all on-going safety training to assure current with requirements.	2/4	19, 20, 21
82.	Academic and Student Affairs	Enrollment Decline that results in a Reduction in Services/Support due to reduced budgets (i.e. several programs are funded by Activity & Service Fee and Student Health Fee)	3/3	NAC
83.	Administration	Need for Expansion of Research Collaboration between Colleges and Disciplines	3/3	Various
84.	Athletics	Facilities become deteriorated and unusable	3/3	42, 44
85.	Athletics	Deterioration of facilities	3/3	42
86.	Auxiliary and Service Departments	Facilities become deteriorated and unusable	3/3	42
87.	Auxiliary and Service Departments	Unsafe facilities	3/3	41, 42
88.	CARTA	Visual Arts facilities less than ideal for aspirational programs	3/3	42
89.	CASE	Inadequate faculty size	3/3	NAC
90.	CASE	Lack of facilities (classroom/lab/other)	3/3	NAC
91.	CASE	Inadequate lab processes and practices for the promotion of EH&S	3/3	19
92.	CASE	Failure to support academic endeavors	3/3	NAC
93.	CASE	Failure to effectively market Graduate Studies programs	3/3	NAC
94.	College of Business (COB)	Loss of Revenue	3/3	NAC
95.	College of Law	The COL would lose faculty in response to a more lucrative offer from a competing school.	3/3	NAC
96.	College of Medicine	Processing medical records requests from various stakeholders, both internally and externally	3/3	30, 36
97.	College of Medicine	Implementation of audit controls regarding EMR access	3/3	69
98.	College of Medicine	Migration of email/storage system to Microsoft 365	3/3	NAC

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
99.	College of Medicine	Potential increase in sites requiring payment for student rotations	3/3	14
100.	Division of Human Resources	HR-AO46 Retention of talent	3/3	NAC
101.	Division of Human Resources	Pay equity	3/3	NAC
102.	Finance and Administration	Inadequate insurance	3/3	Various
103.	Finance and Administration	Aging Infrastructure	3/3	42
104.	Finance and Administration	Failure to hire/retain competent staff	3/3	NAC
105.	Finance and Administration	Inadequate staffing to serve students	3/3	NAC
106.	Honors Office	Stolen property	3/3	Various
107.	Information Technology	Failure to secure protected health information (i.e., failure to comply with HIPAA); Unauthorized use and disclosure of protected health information	3/3	30
108.	Information Technology	Failure to engage in IT risk identification and impact analysis involving multi-disciplinary functions	3/3	Various
109.	Information Technology	Failure to retain key employees	3/3	NAC
110.	Library Operations	Legislation passed in the 2022 session opens the door to challenges to library materials, specifically CS/HB7051 AND CS/HB7.	3/3	NAC
111.	NWCNHS & Academic Affairs	Faculty Turnover & Low Research Output	3/3	NAC
112.	Plant Operations and Maintenance	Failure to perform deferred maintenance on facilities	3/3	42
113.	Plant Operations and Maintenance	Compromise of secure locations (labs with hazardous materials, executive offices, financial facilities)	3/3	19, 20, 41
114.	Plant Operations and Maintenance	Exceeding scheduled completion date	3/3	11
115.	Plant Operations and Maintenance	Poorly defined project scope	3/3	11
116.	Plant Operations and Maintenance	Failure to perform scheduled maintenance	3/3	42



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<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
117.	Plant Operations and Maintenance	Failure to maintain Building component (HVAC, elevator, etc.)	3/3	42
118.	Robert Stempel College of Public Health and Social Work	Lack of insurance coverage for replacement of scientific research lab equipment & information technology equipment due to disaster to ensure business continuity of research & operations	3/3	17
119.	Robert Stempel College of Public Health and Social Work	Not enough research administration staff	3/3	17
120.	Robert Stempel College of Public Health and Social Work	Poor distribution of university wide new policies and procedures	3/3	Various
121.	Robert Stempel College of Public Health and Social Work	Failure to obtain approval of protocols (IRB, IBC, IACUC), and other forms such as COI's in a timely manner	3/3	17, 50, 53
122.	Robert Stempel College of Public Health and Social Work	Loss of equipment and sensitive data due to open areas to the public in AHC5 (4th floor)	3/3	17, 41
123.	Robert Stempel College of Public Health and Social Work	Lack of security around academic and research operations	3/3	17, 41
124.	Robert Stempel College of Public Health and Social Work	Cybersecurity lapses	3/3	17, 30, 34
125.	Robert Stempel College of Public Health and Social Work	Increase philanthropic dollars	3/3	NAC
126.	Robert Stempel College of Public Health and Social Work	Lack of revenue generating research agreements	3/3	NAC
127.	Robert Stempel College of Public Health and Social Work	Grant funding fluctuation	3/3	NAC



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<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
128.	Robert Stempel College of Public Health and Social Work	Reductions in summer teaching budget	3/3	NAC
129.	Robert Stempel College of Public Health and Social Work	All BSSW and MSW students are required to do field placements (internships). Covid as well as other issues have brought up safety concerns for students.	3/3	17
130.	Robert Stempel College of Public Health and Social Work	Financial issues affecting students have been a factor in their timely graduation. Students often have to leave work to complete the last two semesters of the programs due to the field practicum requirements.	3/3	6, 17
131.	Robert Stempel College of Public Health and Social Work	The summer budget may not always allow for needed courses to be offered. This is especially significant for undergraduate courses in order to meet the graduation metrics.	3/3	6
132.	Robert Stempel College of Public Health and Social Work	Hazards Risks: Natural disasters, Hurricanes	3/3	62
133.	Robert Stempel College of Public Health and Social Work	Damage to offices and loss of property (storm, etc.)	3/3	62
134.	The FIU Foundation	Difficulty in attracting, compensating, and retaining fundraising talent	3/3	NAC
135.	The FIU Foundation	Lack of engagement by University stakeholders in the fundraising process	3/3	NAC
136.	The Wolfsonian	Maintaining and monitoring Ideal Environmental Conditions	3/3	69
137.	SCGEA	Hack/lose access to FIU social media channels	3/3	34
138.	ORED, CFO, Foundation	Non-compliant research due to managing of research projects through Foundation dollars or auxiliary account sources.	3/3	46, 56
139.	ORED	Insufficient staffing	3/3	NAC
140.	ORED	Incidents of Research Misconduct and/or violations of responsible conduct of research	3/3	46, 50

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141.	ORED/University-wide	Laptops, PDAs, or other computing devices transported to a foreign country without review for potential export issues and license requirements	3/3	46, 56
142.	Academic Affairs	Poor academic administrator quality	3/2	NAC
143.	Academic Affairs	Lack of funding and failure to establish degree programs and courses of study relevant to societal needs and institutional strategies	3/2	NAC
144.	Academic Affairs	Lack of competitive salary structure	3/2	NAC
145.	Academic Affairs	Inadequately equipped classrooms and labs	3/2	11, 19
146.	Academic and Student Affairs	Fire Safety (Mostly cooking in HRL/Bonfire during Panther Camp)	3/2	NAC
147.	Academic and Student Affairs	Overall building maintenance, Roof Repairs/Lifespan and Air Quality/Mold Issues-- Includes items such in GC such as outdated plumbing, 1st floor flooring, Loading dock flooring, Building entry stairs, Main Stairwell (code issues), Ongoing Mold Issues; In WUC such as elevators remaining operational and HVAC failures; In WRCs such as equipment and facility maintenance; In HRL such as air quality/mold in University Apartments.	3/2	42
148.	Academic and Student Affairs	House Bill 7 - Individual Freedom - Can subject University to compensatory and punitive damages	3/2	NAC
149.	AIM	There are instances with the retention cohorts where the BOG has access to history about the student's enrollment at other universities prior their enrollment at FIU. If the student has not shared this information to FIU, we have no way of knowing their prior enrollment history since we can't see the other institution's data. In this case, we may believe that the student should be included in the FTIC cohort when they don't really meet the inclusion criteria.	3/2	6

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150.	AIM	Another risk is when data is updated in PantherSoft after the file submission deadline. This happens with late degrees and double majors.	3/2	6
151.	CARTA	Enrollment and Statewide Financial Cuts	3/2	NAC
152.	Chaplin SHTM	Security, Theft, Intentional Damage, Weather Related Emergency	3/2	Various
153.	College of Business (COB)	FIU is overly dependent on adjunct faculty	3/2	NAC
154.	College of Business (COB)	No functional use of a CRM/loss of contact	3/2	13
155.	College of Business (COB)	COB is overly dependent on market rate/self-supporting programs	3/2	13
156.	COB/AA/FIU	There is no cost model. FIU seems to use an income allocation model.	3/2	13
157.	COB/AA/FIU	Cross functional charges that are perhaps arbitrary.	3/2	13
158.	College of Engineering and Computing	Lack of proper maintenance of structure, grounds, and vital equipment	3/2	42
159.	Information Technology	Failure to comply with funding requirements	3/2	Various
160.	Office of the Controller	Funds are not expended consistent with mission, objectives, and available resources or from allowable funding sources	3/2	Various
161.	Plant Operations and Maintenance	Failure to use buildings and classrooms effectively and efficiently	3/2	NAC
162.	Robert Stempel College of Public Health and Social Work	Reduced control of expenses related to events, when PantherSoft approvers are different from event organizers. (e.g., Travel expense reports submitted by faculty attending GH Conference, approved by expense managers but no structured internal process in place for event planning team to review). Potential risk for inaccurate use of funds.	3/2	Various
163.	Robert Stempel College of Public Health and Social Work	Delays in approving procurement contracts in FIU's on-line TCM system. This can result in a postponement of contracted work, change in vendor and in turn, an NCE, affecting the	3/2	22

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<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
		<i>reputation of the integrity of the research, PI &amp; college.</i>		
164.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Not being able to expand or fulfill all international/global commitments due to shortage of resources to staff and support global growth and the creation of the Stempel Global Office.</i>	3/2	51, 52
165.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Negative social media posts by former or present faculty, staff, and students; media; or general public concerning FIU and/or Stempel College leadership, research, events, or controversial topics like COVID-19 (e.g., masks, vaccines, politics).</i>	3/2	NAC
166.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Lack of awareness of policies and procedures</i>	3/2	Various
167.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Ability to retain and hire pivotal positions due to impact of continued state budget reduction due to university overall enrollment decline despite overall college enrollment growth</i>	3/2	NAC
168.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Over-commitment of principal investigators</i>	3/2	Various
169.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Limited pool of faculty to teach courses relevant to the employment opportunities and/or professional growth or current topics (e.g., Climate and health, industrial hygiene, Food Safety and security, Environmental Regulation, Environmental and Genetic Epidemiology, Environmental Risk Communication) at all levels of EHS degrees</i>	3/2	Various
170.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Course demand outpacing available faculty effort</i>	3/2	17

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171.	Robert Stempel College of Public Health and Social Work	Inability to find qualified and experienced adjuncts with current adjunct payment	3/2	NAC
172.	Robert Stempel College of Public Health and Social Work	Student issues and difficulties; at-risk students	3/2	45
173.	The Wolfsonian	Ensuring that retail operations (design store, admissions, event rental, and coffee bar) meet revenue expectations and at a minimum breakeven	3/2	69
174.	Academic and Student Affairs	Hazing	2/3	57
175.	Academic and Student Affairs	Pool/Water Safety and Biscayne Bay Programs	2/3	1
176.	Academic Planning and Accountability (APA)	Failure to maintain accreditation status for programs, particularly those leading to certification/licensure, hinders students' ability to enter their chosen profession; the reputation of the program and FIU is negatively impacted as well	2/3	17
177.	AIM	For metric 10, the risk is that sometimes the postdoc's doctoral degree is not listed in the HR system by the time that the file is due to the NSF.	2/3	6
178.	Auxiliary and Service Departments	Inadequate insurance coverage	2/3	NAC
179.	College of Law	The COL would lose one or more of the specialized staff who run our bar passage/academic excellence program, one of the COL's signature successes.	2/3	NAC
180.	College of Medicine	Implementation of CynergisTek recommendations regarding IT Security findings.	2/3	69
181.	College of Medicine	Implementation of HIPAA training modules	2/3	69
182.	Division of Diversity Equity and Inclusion	Inequities in Enrollment, Athletics, and Employment	2/3	NAC

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183.	Division of Human Resources	HR-A046 Conflict of Interest Disclosures	2/3	56
184.	Division of Human Resources	HR-A046 Personal Identifiable Information	2/3	30
185.	Division of Operations and Safety	Exposure of individuals to unhealthy contaminants or physical harm in the work and/or learning environment	2/3	19, 20, 47
186.	Finance and Administration	Inadequate facilities maintenance	2/3	42
187.	Finance and Administration	Excessive deferral of maintenance	2/3	42
188.	Finance and Administration	Insufficient/excess fund balance	2/3	Various
189.	Finance and Administration	POS system inoperable during business hours	2/3	Various
190.	Frost Art Museum	Attractive Items going missing or being stolen or misplaced	2/3	69
191.	Frost Art Museum	Making sure all items are properly recorded within the museum	2/3	69
192.	Frost Art Museum	Access control	2/3	69
193.	General Counsel	Failure to reduce risk of lawsuits	2/3	Various
194.	General Counsel	Failure to stay current on legal issues, legislation, and practices	2/3	NAC
195.	Honors IT	Obtain sensitive data if found shared folders	2/3	Various
196.	Honors Purchasing	Stolen card or fraudulent use	2/3	Various
197.	Innovative Education & Student Success	NCAA Compliance	2/3	7
198.	Off Campus Events like North Miami Brewfest and South beach Wine and Food Festival	Safety and Security of Students, Staff, Faculty, Attendees and University Property	2/3	3
199.	Office of the Controller	Vendor/supplier records improperly maintained/updated.	2/3	22
200.	ORED	Accepting grants that require more resources than available, such as matching	2/3	NAC
201.	Plant Operations and Maintenance	Contract Default	2/3	Various
202.	Plant Operations and Maintenance	Failure to follow policies and procedures	2/3	Various

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203.	Plant Operations and Maintenance	Interruption or degradation of service	2/3	42
204.	Robert Stempel College of Public Health and Social Work	Spread of Covid virus at Stempel events	2/3	NAC
205.	Robert Stempel College of Public Health and Social Work	Lack of technical training/knowledge	2/3	Various
206.	Robert Stempel College of Public Health and Social Work	Insufficient time to meet sponsor's deadlines	2/3	Various
207.	Robert Stempel College of Public Health and Social Work	Lack of knowledge in updated export control regulations	2/3	57
208.	Robert Stempel College of Public Health and Social Work	Inadequate expenditures on sponsored research	2/3	Various
209.	Robert Stempel College of Public Health and Social Work	Reputational risk. High dependence of pharma industry to fund research and activities.	2/3	NAC
210.	Robert Stempel College of Public Health and Social Work	Lack of budgetary support for individual departments	2/3	Various
211.	Robert Stempel College of Public Health and Social Work	Breach of confidentiality of study participant data	2/3	30, 33, 49, 50
212.	Robert Stempel College of Public Health and Social Work	Threat to student safety when working late	2/3	41
213.	Robert Stempel College of Public Health and Social Work	Faculty turnover	2/3	NAC
214.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Dietetics & Nutrition Department: Active Shooter, Bomb Threat, Hostage, Fire, Etc.	2/3	41



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215.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Dietetics & Nutrition Department: Security of AHC 5 - Locknetic Access on 1st Floor, Open Elevator Plan to 4th Floor	2/3	41
216.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Chairperson/Office Coordinator: Strive to maintain current/accurate (COOP) Continuity of Operation Plan for Department	2/3	Various
217.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Chairperson/Office Coordinator: Distribution of Contact List & Call Tree for Department.	2/3	Various
218.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Chairperson/Office Coordinator Mismanagement of Department funds, charging to accounts inappropriately-not following guidelines. Purchasing for personal use instead of Department.	2/3	Various
219.	Robert Stempel College of Public Health and Social Work	Academic: Graduation Risk: Capstone event	2/3	NAC
220.	Robert Stempel College of Public Health and Social Work	Campus Life Risks: Active shooter	2/3	Various
221.	Robert Stempel College of Public Health and Social Work	Significant decrease in enrollment	2/3	NAC
222.	The FIU Foundation	Inability to attract new donors and raise funds	2/3	NAC
223.	The FIU Foundation	Failure to exercise due care in investment of funds	2/3	NAC
224.	The FIU Foundation	Failure to achieve long-term (10 yrs.) investment return objective (endowment)	2/3	NAC
225.	The FIU Foundation	Effective Oversight, Guidance, and Engagement by the Foundation Board	2/3	NAC
226.	The Wolfsonian	Loss of Collection/Library Item	2/3	69



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227.	The Wolfsonian	Maintaining integrity of physical facilities to protect against ongoing environmental conditions and risks	2/3	69
228.	College of Law	The COL could lose its accreditation by the American Bar Association.	1/4	Various
229.	Finance and Administration	Bond payments not made/default on debt	1/4	23
230.	Finance and Administration	Enrollment and registration processes do not provide appropriate tracking and processing of tuition and fees	1/4	NAC
231.	Finance and Administration	Funds are not expended in accordance with mission, objectives, and available resources	1/4	Various
232.	Finance and Administration	Non-compliance with contracting/bidding process rules	1/4	22
233.	Finance and Administration	Major damage to auxiliary facilities	1/4	NAC
234.	Plant Operations and Maintenance	Campus is rundown and unattractive	1/4	NAC
235.	Plant Operations and Maintenance	Failure to align campus master plan with institution's goals and objectives	1/4	NAC
236.	Plant Operations and Maintenance	Failure to comply with construction statutes (local, state & federal)	1/4	11
237.	Plant Operations and Maintenance	Incorrect disposal of dangerous chemicals	1/4	20, 47
238.	Plant Operations and Maintenance	Failure of structural integrity of buildings	1/4	42
239.	Plant Operations and Maintenance	Campus grounds unattractive	1/4	NAC
240.	Robert Stempel College of Public Health and Social Work	Not meeting accreditation criteria	1/4	Various
241.	Academic Affairs	Overreliance on part-time faculty	3/1	
242.	Academic Affairs	Due to visa issues or the pandemic, our students cannot come to Miami.	3/1	
243.	CARTA	Covid-19 Pandemic preventing physical presence on campus of Faculty & Staff	3/1	

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
244.	College of Engineering and Computing	Charging the wrong funding source for a particular expense. Using the Purchasing Card for charges not allowed on P-card.	3/1	
245.	College of Law	The national supply of undergraduates interested in legal education may decline during the next decade.	3/1	
246.	Academic Affairs	The enrollment was set at 100 but in recent years, our partner, Qingdao University, enrolls only 70-80 students.	2/2	
247.	Academic Affairs	Overseas in-person degree-granting programs: Low enrollment (4+0 programs)	2/2	
248.	Academic Affairs	Inbound ENC1101/1102 international graduate student pipeline: Low enrollment due to pandemic, closed borders, and/or strained governmental relations with a foreign country	2/2	
249.	Academic Affairs	International Delegation: Visit from a foreign restricted/black-listed entity or person to an FIU campus	2/2	
250.	Academic Affairs	International Agreement: Entering into an agreement with a restricted/black-listed entity or person in a foreign country	2/2	
251.	Academic Affairs	International Agreement: Previously cleared foreign party is designated/becomes a restricted/black-listed entity	2/2	
252.	Academic Affairs	Failure to recruit quality faculty and staff to match institutional needs	2/2	
253.	Academic Affairs	Inadequate faculty size	2/2	
254.	Academic Affairs	Inadequate lab processes and practices for the promotion of EH&S	2/2	
255.	Academic Affairs	Failure to follow BOT policies and regulations	2/2	
256.	Academic and Student Affairs	ADA Compliance Concerns	2/2	
257.	Administration	Stronger regulation / sanctions for violators of University Policies	2/2	
258.	CARTA	Multiple external events bring outside patrons on campus, creating risk of accidental injury.	2/2	

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
259.	CARTA	Academic Lab Equipment (Visual Arts, Performing Arts, Robotics) causing injury	2/2	
260.	CARTA	Various movement-based classes can lead to physical injury of students	2/2	
261.	CARTA	Usage of various chemicals and toxic materials in Photography and Visual Arts can cause student exposure.	2/2	
262.	Chaplin SHTM	Offsite Activities - injuries, ill health if the Host's facilities are unsuitable or if activities are poorly managed placing student at risk	2/2	
263.	Chaplin SHTM	Safety of Students, Staff, Faculty and Visitors	2/2	
264.	COB/AA/FIU	Misreporting cost of Advancement	2/2	24
265.	College of Law	Employers' demand for JD graduates could decline for reasons such as improved AI or offshoring, resulting in reduced interest in our program.	2/2	
266.	College of Medicine	Implementation of access controls for students participating in NHELP	2/2	
267.	Finance and Administration	Employees may act unethically or illegally	2/2	
268.	Finance and Administration	Lack of teamwork	2/2	
269.	Finance and Administration	Inaccurate and untimely information received and/or given	2/2	
270.	Finance and Administration	Untimely bank account reconciliations	2/2	
271.	Finance and Administration	Inadequate physical safeguards over inventory	2/2	
273.	Finance and Administration	Failure to attract revenue producing events	2/2	
274.	General Counsel	Contracts executed by unauthorized individuals or for unauthorized activities	2/2	
275.	General Counsel	Failure to meet ethical obligations (conflict of interest)	2/2	
276.	General Counsel	Legal services not cost-effective	2/2	
277.	General Counsel	Inaccurate consumption data	2/2	
278.	Honors College Admissions	Application data with personal information obtained	2/2	
279.	Honors EdgeLab	Injury caused by equipment misuse or lack of protective measures	2/2	
280.	Honors EdgeLab	Stolen property of desired equipment	2/2	

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
281.	Honors Parkview EdgeLab	Stolen property or access misuse	2/2	
282.	Honors Office	Steal papers or flash drives with personal information	2/2	
283.	Honors Student Programs	Attendance data with student ID obtained	2/2	
284.	Information Technology	Failure to perform important IT support functions regularly	2/2	
285.	Information Technology	Inappropriate destruction or retention of data	2/2	
286.	Information Technology	Work starts before project approval	2/2	
287.	Information Technology	Failure to integrate technology across the institution	2/2	
288.	Innovative Education & Student Success	SSN Data/FERPA	2/2	
289.	Medical Center (MC)	Lack of sanctions policy for violators of HIPPA	2/2	
290.	Office of the Controller	Procurement cards are misused	2/2	
291.	Office of the Controller	Cash is not adequately handled, deposited timely, properly safeguarded	2/2	
292.	ORED	Outdated or inadequate facilities or equipment	2/2	
293.	ORED	Inadequate Proposal Review	2/2	
294.	Plant Operations and Maintenance	Low customer satisfaction	2/2	
295.	Plant Operations and Maintenance	Chemical hazards to health	2/2	
296.	Plant Operations and Maintenance	Failure to follow standard safety procedures	2/2	
297.	Plant Operations and Maintenance	Back strain	2/2	
298.	Plant Operations and Maintenance	Exposure to hazardous chemicals	2/2	
299.	Plant Operations and Maintenance	Falls and slips	2/2	
300.	Plant Operations and Maintenance	Unsupervised access to restricted facilities/information/resources	2/2	
301.	Plant Operations and Maintenance	Failure to perform preventive maintenance	2/2	

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
302.	Robert Stempel College of Public Health and Social Work	COVID-19 not being reported	2/2	
303.	Robert Stempel College of Public Health and Social Work	P-card Approver needs to review on a monthly basis if each P-card Holder submits the correct activity number or grant/project number for each transaction	2/2	
304.	Robert Stempel College of Public Health and Social Work	Data Security: Protecting data from unauthorized access/theft	2/2	
305.	Robert Stempel College of Public Health and Social Work	Data Integrity: Preventing loss of business or research data	2/2	
306.	Robert Stempel College of Public Health and Social Work	News coverage of sexual misconduct, harassment, discrimination, fraud, or anything controversial concerning FIU and/or Stempel College leadership, faculty, staff, or students.	2/2	
307.	Robert Stempel College of Public Health and Social Work	Outdated tracking systems for laboratory equipment	2/2	
308.	Robert Stempel College of Public Health and Social Work	Reputational risk. Some HPM students rushed to graduate in 2023 may complain about HPM closing.	2/2	
309.	Robert Stempel College of Public Health and Social Work	Reputational risk. Discontinued instructors (visiting faculty) due to transition from HPM to Global Health Department	2/2	
310.	Robert Stempel College of Public Health and Social Work	Purchasing is too centralized and regimented -- very slow, too slow to be competitive	2/2	
311.	Robert Stempel College of Public Health and Social Work	Limited fiscal reporting from the university to faculty	2/2	
312.	Robert Stempel College of Public Health and Social Work	Increase academic support for endeavors related to urgent modifications of courses -- i.e., accessibility	2/2	

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
313.	Robert Stempel College of Public Health and Social Work	Lack of visibility of the MPH-EHS program on campus and beyond to recruit students	2/2	
314.	Robert Stempel College of Public Health and Social Work	Lack of robust student recruitment mechanism including financial incentives and support to MPH students	2/2	
315.	Robert Stempel College of Public Health and Social Work	Lack of community feedback on our course offerings to prepare students for the available jobs in the EHS area	2/2	
316.	Robert Stempel College of Public Health and Social Work	Theft of computer equipment	2/2	
317.	Robert Stempel College of Public Health and Social Work	Staff turnover	2/2	
318.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: AHC 5 - 308: Using Toshiba Copier - Hair/Clothing/Extremities Caught in Machine; Cuts, Burns	2/2	
319.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: AHC 5 - 308: Using Electric Stapler - Keeping Extremities Away,	2/2	
320.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: AHC 5 - 308: Using Paper Cutter - Keeping Extremities Away.	2/2	
321.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Independent Office AHC 5 300-330: Professors/Staff/Students Operating in Assigned Offices-Cuts, Falls, Etc.	2/2	
322.	Robert Stempel College of Public Health and Social Work	AHC 5 - Third Floor Lavatory's: Lavatory's: Slips Falls, Burn Self on Hot Water	2/2	
323.	Robert Stempel College of Public Health and Social Work	AHC 5 - Third Floor Kitchen: Kitchen: Slips, Falls, Burn from Warming Food in Microwave, Food Poisoning	2/2	

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
324.	Robert Stempel College of Public Health and Social Work	Inability to identify and resolve all student concerns/complaints	2/2	
325.	SCGEA	Rogue or Disgruntled Posts/Leak on official account	2/2	
326.	SCGEA	Limiting Free Speech, removing public records online via deleted comments	2/2	
327.	The FIU Foundation	Noncompliance with donor terms/donor intent	2/2	24
328.	The FIU Foundation	Negative perception by public/donors	2/2	24
329.	The FIU Foundation	Failure to vet donors (reputational risk & identification of foreign persons)	2/2	24
330.	The FIU Foundation	Failure to collect pledges	2/2	
331.	The FIU Foundation	Breach of donor confidentiality	2/2	24
332.	Frost Art Museum	IT Systems Security	2/2	
333.	Frost Art Museum	Loss of information	2/2	
334.	Frost Art Museum	Emergency Management and daily functions	2/2	
335.	The Wolfsonian	Commingled works space and collections storage	2/2	
336.	The Wolfsonian	Protecting the safety of visitors, staff, collections and facility through monitoring and access control	2/2	
337.	Academic and Student Affairs	Domestic Terrorism/Active Shooter/Attack	1/3	
338.	Academic Planning and Accountability (APA)	Programs not developed and evaluated for effectiveness, continued demand, and institutional priorities	1/3	
339.	College of Law	The COL could lose its membership in the Association of American Law schools, the learned society to which ABA-accredited law schools belong.	1/3	
340.	College of Medicine	Failure to obtain accreditation	1/3	
341.	Honors College Development	Donation transactions intercepted	1/3	
342.	College of Engineering and Computing	Physical damage or theft in Server Rooms	1/3	
343.	Finance and Administration	Poor investment decisions/strategy	1/3	



**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
344.	Finance and Administration	Failure to have a strategic and long-range planning process to develop the long-term goals and objectives that impact university contracts	1/3	
345.	Finance and Administration	Inadequate management of high-risk areas	1/3	
346.	Finance and Administration	Failure to comply with investment laws, regulations, policies, and procedures	1/3	
347.	Finance and Administration	Lack of training for financial system users	1/3	
348.	Finance and Administration	Non-compliance with governing regulations	1/3	
349.	Finance and Administration	Fraud	1/3	
350.	Finance and Administration	Noncompliance with Payment Card Industry standards	1/3	
351.	Finance and Administration	Failure to comply with health codes	1/3	
352.	Finance and Administration	Failure of vendors to deliver food products needed	1/3	
353.	General Counsel	Ineffective communication with customers	1/3	
354.	ORED	Inaccurate or insufficient effort reporting	1/3	
355.	Plant Operations and Maintenance	Buildings do not meet specifications/code	1/3	
356.	Plant Operations and Maintenance	Failure to monitor contractors and sub-contractors	1/3	
357.	Plant Operations and Maintenance	Failure to prevent donor or outside party interference in projects	1/3	
358.	Plant Operations and Maintenance	Poor building or space design	1/3	
359.	Plant Operations and Maintenance	Regulatory non-compliance	1/3	
360.	Robert Stempel College of Public Health and Social Work	Regional conflict/disaster during international trip - stranded travelers	1/3	
361.	Robert Stempel College of Public Health and Social Work	Proposals with poorly developed budgets	1/3	
362.	Robert Stempel College of Public Health and Social Work	Potential loss of faculty line if a faculty member leaves	1/3	



**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
363.	Robert Stempel College of Public Health and Social Work	Academic: Graduation Risk: course offerings once a year	1/3	
364.	Robert Stempel College of Public Health and Social Work	Decrease in performance on metrics; decline in student success	1/3	
365.	Academic Affairs	Overseas in-person degree-granting programs: Low number of students would like to finish degree in Miami (3+1 programs)	2/1	
366.	Academic Affairs	Fund use not aligned with institutional goals and objectives	2/1	
367.	Academic Affairs	Inappropriate/inequitable workload definition	2/1	
368.	College of Engineering and Computing	Student and Research labs inaccessible due to Pandemic conditions	2/1	
369.	Frost Art Museum	Outside Activity/Conflict of Interest Disclosures	2/1	
370.	Frost Art Museum	Restricted items purchased on Pro-card	2/1	
371.	Frost Art Museum	Purchase orders can be received by the same person who made the order	2/1	
372.	Honors College Admissions	Attendance Surveys for perspective	2/1	
373.	Honors Office	Equipment misuse	2/1	
374.	Plant Operations and Maintenance	Poor oversight and accountability over tools and inventory	2/1	
375.	Plant Operations and Maintenance	Failure to provide a safe and sanitary environment	2/1	
376.	Plant Operations and Maintenance	Theft of supplies and equipment	2/1	
377.	Plant Operations and Maintenance	Labor hours and materials entered to the system incorrectly for billing purposes	2/1	
378.	Plant Operations and Maintenance	Personnel spending excessive amounts of time on maintenance projects	2/1	
379.	Plant Operations and Maintenance	Low customer satisfaction (slow response time, failure to anticipate needs)	2/1	
380.	Plant Operations and Maintenance	Poor workmanship, leading to rework and potential injuries	2/1	

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
381.	Robert Stempel College of Public Health and Social Work	Employee Medical Leave without sufficient sick leave accrual	2/1	
382.	Robert Stempel College of Public Health and Social Work	Weak pre-award proposal tracking system	2/1	
383.	SCGEA	Post employee personal content by mistake on FIU channels	2/1	
384.	The Wolfsonian	Inventory Loss, turnover, and control	2/1	
385.	Academic Affairs	Overseas in-person degree-granting programs: Closed borders, pandemic, and/or other impairing measures in a foreign country	1/2	
386.	Academic Affairs	Poor course availability for academic progress	1/2	
387.	Academic and Student Affairs	Federal Audit/Loss of Educational Benefits	1/2	
388.	Academic and Student Affairs	Accreditation, Licensing and Compliance Monitoring	1/2	
389.	Chaplin SHTM	Offsite events; Behind the Scenes opportunities	1/2	
390.	Chaplin SHTM	Malicious behavior; including interference, interception, and impersonation	1/2	
391.	Chaplin SHTM	Hardware failure	1/2	
392.	Chaplin SHTM	Natural disasters	1/2	
393.	College of Law	An unexpected controversy or scandal involving senior leadership could harm the COL's reputation.	1/2	
394.	Finance and Administration	Violation of arbitrage provisions and bond indentures	1/2	
395.	Finance and Administration	Inaccurate or untimely investment and cash reporting	1/2	
396.	Finance and Administration	Cash and cash equivalents are not managed to maximize return and ensure integrity and liquidity of assets	1/2	
397.	Finance and Administration	Inappropriate or inaccurate pricing policy	1/2	
398.	Finance and Administration	Failure to properly collect and account for sales taxes	1/2	

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
399.	Finance and Administration	Failure to physically protect cash and check payments	1/2	
400.	General Counsel	Failure to provide input on Board policy	1/2	
401.	General Counsel	Ineffective communication with governing board	1/2	
402.	Innovative Education & Student Success	Student PII/FERPA	1/2	
403.	Innovative Education & Student Success	Contracts and Procurement	1/2	
404.	Office of the Controller	Improper use of direct pays (Unencumbered payments)	1/2	
405.	Plant Operations and Maintenance	Failure to charge costs to the right project	1/2	
406.	Plant Operations and Maintenance	Failure to provide services at a competitive cost	1/2	
407.	Plant Operations and Maintenance	Failure to wear protective gear	1/2	
408.	Plant Operations and Maintenance	Unsafe conditions (snow and ice, tripping hazards)	1/2	
409.	Plant Operations and Maintenance	Equipment damage	1/2	
410.	Plant Operations and Maintenance	Failure to manage outsourced services	1/2	
411.	Auxiliary and Service Departments	Poor equipment maintenance	1/2	
412.	Robert Stempel College of Public Health and Social Work	Loss of research data due to hurricane	1/2	
413.	Robert Stempel College of Public Health and Social Work	Insufficient/inadequate opportunities for student engagement	1/2	
414.	Academic Affairs	University Business Travel: Armed conflict in a foreign country	1/1	
415.	Academic Affairs	University Business Travel: Personal injury/accident in a foreign country	1/1	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
416.	Academic Affairs	University Business Travel: Travel to a foreign country of concern (CHN, RUS, IRN, SYR, CUB, VEN, PRK) or foreign country on the list of State Sponsors of Terrorism (CUB, PRK, IRN, SYR)	1/1	
417.	Chaplin SHTM	Code of Conduct; Inappropriate Behavior	1/1	
418.	Chaplin SHTM	Student Records - FERPA	1/1	
419.	Chaplin SHTM	Compliance; SEVIS, CPT approvals	1/1	
420.	Chaplin SHTM	Loss of mobile computing device	1/1	
421.	Chaplin SHTM	Employer fraud through career platform 'handshake'	1/1	
422.	Chaplin SHTM	Student fraud through career platform 'handshake'	1/1	
423.	Chaplin SHTM	Student fraud trying to participate in events/fairs	1/1	
424.	Chaplin SHTM	Employer fraud trying to participate in events/fairs	1/1	
425.	College of Business (COB)	AACSB accreditation	1/1	
426.	College of Law	The University of Miami School of Law could decide to deploy substantially more financial aid in order to attract competitive students, thereby cutting into our yield.	1/1	
427.	College of Law	Another law school could establish credentialing or certificate programs with the potential of drawing away some of our market share.	1/1	
428.	College of Law	Problems with our sister school in Seville could compromise our ability to continue the COL's highly successful summer study abroad program.	1/1	
429.	Finance and Administration	Employees lack of knowledge and skills to do the job	1/1	
430.	Finance and Administration	Failure to maintain clean, safe, and functional facilities	1/1	
431.	Finance and Administration	Failure to be competitive with local vendors	1/1	
432.	Frost Art Museum	Payroll Time no approved in time	1/1	

**RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)**

<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
433.	Frost Art Museum	Hiring of someone who can threaten the museum	1/1	
434.	Frost Art Museum	Terminations cause problems	1/1	
435.	General Counsel	Breach of Confidentiality	1/1	
436.	Honors IT	Honors College website accounts	1/1	
437.	Plant Operations and Maintenance	Failure to explore outsourcing options	1/1	
438.	Plant Operations and Maintenance	Material and Labor Lien	1/1	
439.	Plant Operations and Maintenance	Damage to buildings or equipment	1/1	
440.	Plant Operations and Maintenance	Poor work force scheduling	1/1	
441.	Plant Operations and Maintenance	Damage to movable equipment	1/1	
442.	Plant Operations and Maintenance	Failure to determine staffing requirements	1/1	
443.	Plant Operations and Maintenance	Hazardous working conditions	1/1	
444.	Plant Operations and Maintenance	Maintenance projects which are unnecessary or projects for which there is no budget being performed	1/1	
445.	Plant Operations and Maintenance	Theft of materials requisitioned for maintenance projects	1/1	
446.	Plant Operations and Maintenance	Lack of capacity to handle demand	1/1	
447.	Robert Stempel College of Public Health and Social Work	Theft of participant incentive money or other research equipment in the field	1/1	
448.	The Wolfsonian	Financial transaction loss or data breach (cash control and PCI-DSS)	1/1	
449.	The Wolfsonian	Ensuring that all staff are familiar with requirements for protection of student information.	1/1	

**THE FLORIDA INTERNATIONAL UNIVERSITY**  
**BOARD OF TRUSTEES**  
**Audit and Compliance Committee**  
June 15, 2023

**Subject: University Compliance and Integrity Work Plan, 2023-24**

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**Proposed Committee Action:**

Approve the University Compliance and Integrity Work Plan for Fiscal Year 2023-24.

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**Background Information:**

The Florida International University Board of Trustees Audit and Compliance Committee Charter mandates approval of the compliance and integrity work plan for the upcoming fiscal year.

The Audit and Compliance Committee Charter, section 2.15, states, in relevant part, that:

The Board authorizes the Audit and Compliance Committee to review and approve the Office of Compliance and Integrity's annual compliance plan (and any subsequent changes thereto), considering the University-wide risk assessment.

Florida Board of Governors Regulation 4.003 (7)(g)(1)(2)(3), State University System Compliance and Ethics Programs, states, in relevant part, that the chief compliance officer shall have the independence and objectivity to perform the responsibilities of the chief compliance officer function; have adequate resources and appropriate authority; and communicate routinely to the president and board of trustees regarding Program activities.

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**Supporting Documentation:** University Compliance and Integrity Work Plan, 2023-24

**Facilitator/Presenter:** Jennifer LaPorta





# University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

## Annual Work Plan 2023-2024



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**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY  
2023-2024 Annual Work Plan**

**PURPOSE AND SCOPE**

The purpose of the Florida International University (“University”) institutional Compliance and Ethics Program (“Program”) is to promote and support a working environment which reflects the University’s commitment to operating with the highest level of integrity while maintaining compliance with applicable laws, regulations, and policies. The Program applies to all University campuses, facilities, and operations, and to the senior leaders, management, faculty, and staff (“Employees”), and where appropriate, students, the Board of Trustees members, vendors, volunteers, donors, and contractors (collectively, “Community Members”). The Program includes structural components, systems, and practices designed to nurture and preserve a culture of truth, freedom, respect, responsibility, and excellence while building ethics and compliance into the daily activities of Community Members.

**2023-2024 GOALS AND OBJECTIVES**

This document outlines the 2023-2024 goals and objectives of the Program (“Annual Work Plan”). Goals and objectives include key action items that support the achievement of each goal. Key action items are focused on projects and activities that will mitigate risks to the resources and reputation of the University, as well as to the careers and professional reputations of its employees. The Annual Work Plan is divided into the elements of an effective compliance program and includes an overview of the projects, initiatives and activities developed to meet those requirements. Quarterly Reports will continue to be presented to the Board based upon progress toward the goals, objectives and key action items outlined in this Annual Work Plan as well as the implementation of compliance activities that emerge throughout the Annual Work Plan Year to address the continually evolving regulatory landscape and to support the University’s strategic initiatives.

**PROGRAM DESIGN - THE ELEMENTS OF AN EFFECTIVE COMPLIANCE PROGRAM**

The Program is designed and administered, recognizing that building and maintaining a culture of ethics and compliance are shared responsibilities and requires a commitment from all Community Members. The Program is also designed to prevent, detect, and correct misconduct within the University in reasonable satisfaction of the requirements of Chapter 8 of the U.S. Federal Sentencing Guidelines and Florida Board of Governors Regulation 4.003. The guidelines and regulation set forth the elements of an “effective ethics and compliance program”, which require not only promoting compliance with laws, but also advancing a culture of ethical conduct.

**Elements of an effective compliance program**  
(based on Chapter 8 of the U.S. Federal Sentencing Guidelines)

- Effective program structure and oversight to ensure compliance with the governing body
- Documented compliance and ethics standards of conduct and policies
- Effective training, education, and communication to the governing body and employees
- Exercise of due diligence in hiring and assignment of delegation of authority and responsibility
- Measurement and monitoring to ensure that the compliance and ethics program is followed
- Promotion of the program and consistent investigation, discipline, and incentives; corrective action is taken in response to identified weakness or compliance failures
- Development of an effective compliance risk assessment and management review and response process



## PROGRAM STRUCTURE AND OVERSIGHT

### Standard

Organizations are expected to have high-level oversight and adequate resources and authority given to those responsible for the program. Programs may designate compliance officers for various program areas throughout the university based on an assessment of risk in any program or area. If so designated, the individual shall coordinate and communicate with the Chief Compliance Officer and Privacy (“CCO”) on matters relating to the program.

### Program Elements

**The Florida International University Audit and Compliance Committee** was created by the Florida International University Board of Trustees (“Board”) to assist it in discharging its oversight responsibilities, including but not limited to, reviewing procedures in place to assess and minimize significant risks, overseeing the quality and integrity of financial reporting practices (including the underlying system of internal controls, policies and procedures, regulatory compliance programs, and ethical code of conduct), and overseeing the overall audit process.

**The Florida International University President** serves as the chief executive officer of the university and is responsible for the operation of the University. The President is knowledgeable about the Program and exercises oversight with respect to its implementation and effectiveness. In coordination with the Board, the President designates the University’s Chief Compliance and Privacy Officer and is responsible for ensuring that the CCO has the independence, objectivity, adequate resources, and appropriate authority to perform the responsibilities of the position.

**The Provost, Vice Presidents, and Deans** are responsible for fostering a culture of ethical conduct and compliance and for performing their roles in compliance with all applicable federal and state laws and regulations, as well as the policies and procedures of the University. In addition, all vice presidents and senior leadership team members are responsible for ensuring that any compliance programs under their area of supervision have adequate resources and are appropriately positioned to be effective, that the function of the program is not impeded, and that any imposed barriers to an effective Program are removed.

**The Chief Compliance and Privacy Officer** (the “CCO”) reports functionally to the Board of Trustees and administratively to the President. The CCO is assigned the overall responsibility for Florida International University’s compliance and ethics

program and is delegated operational responsibility for the Office of University Compliance and Integrity.

**The Office of University Compliance and Integrity** (the “Compliance Office”) serves as a point for coordination of and responsibility for activities that promote an organizational culture that encourages ethical conduct and a commitment to compliance with applicable federal, state, and local laws, as well as regulations, rules, policies, and procedures.

The objective of the Compliance Office is to collaborate and partner with senior leadership, compliance liaisons, faculty, and administrative staff with compliance responsibilities (the “Partners”) to embed the University’s compliance strategy and framework for an effective Compliance Program into the foundation of the University. This objective is accomplished by supporting the dissemination and review of effective University-wide policies and procedures, education and training, monitoring, communication, risk assessment, and response to reported issues as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003.

**The University Compliance Liaisons** play an important role in ensuring that the Compliance Program is effectively implemented and that risks are mitigated. Each compliance partner has a dotted line of responsibility to the CCO and are required to report any incidents of noncompliance or unethical conduct, external requests related to compliance and ethics activities, or any imposed restriction or barrier to the effectiveness of their function or the Program. The compliance liaisons take an active role in understanding, communicating, and supporting risk management activities within their respective areas.

**University Community Members** are comprised of faculty, staff, and students with a shared responsibility for compliance with laws, regulations, policies, procedures, and standards of conduct.

## 2023– 2024 Work Plan Activities and Initiatives

The 2023-2024 Annual Work Plan includes continuation of the multitude of Program activities conducted, coordinated, and facilitated by the Compliance Office that promote an organizational culture and that encourage ethical conduct. Some significant enhancements to the Program’s structure will include implementation of the following:

- **Compliance Internal Operating Procedures** - The Compliance Office will continue to develop and update internal operating procedures to document and streamline the various processes, programs, workflows, and functions undertaken to effectuate the

Program. Beginning in this Plan Year, these detailed internal operating procedures will inform compliance risk-based assessments to enable a data-based approach to evaluating and continuously improving upon the controls and mitigation measures in place to reduce compliance risk.

- **Compliance Liaison Program** - The Compliance Liaison Scorecard will continue to be used to track the level of involvement with the Program for each Compliance Liaison. The Scorecard includes participation in group initiatives like meetings, assignments, and one-on-one meetings with the CCO, which are scheduled to ensure regular discussion regarding risk management within each liaison's respective area. In this Plan Year as we work toward launching the Panther Risk Management Platform, compliance Liaisons will play a key advisory role in launch-related activities.
- **Policy Working Group** - The Policy Working Group Member Scorecard will continue to be used to track the level of involvement with the Compliance Program for each Policy Working Group Member. The Policy Working Group Member Scorecard will include participation in group initiatives like meetings and assignments and will be made available to executive leadership through the Monthly Compliance Report. The Scorecard will be enhanced to include the instrumental advisory role Policy Working Group members will play in the University-wide policy review, which will launch in Spring 2024.
- **Foreign Influence and Global Risk Initiatives** -The Compliance Office will continue to work with and through the Foreign Influence and Global Risk Taskforce to identify measures to minimize foreign influence risk in the overall context of FIU's international academic and research mission and in light of continued legislative action in this area. The Task Force will continue to implement a risk-based, comprehensive strategy to identify, assess, mitigate, and monitor risk associated with foreign influence as we continue to enhance workflows and process improvements in key areas such as international travel, screening foreign researchers, reporting agreements with foreign entities, and entering into collaborations and agreements with foreign sources. Some key activities will include:
  1. Launching and leveraging FIU's comprehensive Foreign Influence Website - As FIU continues to engage in and expand its fundamental and restricted research portfolio in critical emerging technologies, and as it strengthens its presence internationally, FIU operates at a risk of being targeted by foreign individuals/entities of concern to the U.S. government, who would seek to leverage FIU as a platform for unauthorized activity. In response to these concerns, the Compliance Office, by and through its Office of Export Controls, developed a Foreign Influence and Global Risk website in the 2022-2023 Plan Year to comprehensively and proactively inform and educate the University Community and protect the University from activities or situations which could ultimately compromise national security. In this Plan Year, the Website will be referenced and linked throughout the University, incorporate user-friendly, intuitive interfaces, and be continuously updated to

include all interactively linked forms, procedural guidance materials, definitions, trainings, and go-to resources.

2. Training and Communications – The Compliance Office will enhance compliance related communications and trainings by leveraging new technology for the development of such communications and trainings. This in-house development of compliance training and communications will offer the ability to customize such training to the FIU community and the unique requirements of Florida State law and to be responsive to new legislation and legal developments as they occur.
  3. Florida State Foreign Influence Statutes – The Compliance Office will continue to facilitate the implementation and process improvement related to compliance with Florida state foreign influence requirements. This will include assessment of those systems and workflows as they progress. Scheduled assessments for the 2023-2024 Plan Year are detailed in this Plan.
  4. Insider Threat Program Working Group Committee – As a subcommittee to the Foreign Influence Taskforce, this Committee will be charged with maintaining FIU’s insider threat program in order to gather, integrate, and report relevant and available information indicative of a potential or actual insider threat, consistent with the requirements of E.O. 13587 and Presidential Memorandum “National Insider Threat Policy and Minimum Standards for Executive Branch Insider Threat Programs.” The committee will meet on a quarterly basis immediately following FIU’s regularly scheduled Foreign Influence and Global Risk Task Force meetings and on an ad hoc basis as any potential or actual insider threats are reported to FIU’s Facility Security Officer (FSO) and Insider Threat Program Senior Official (ITPSO).
- **Five Year Review of Compliance Program** - Implement selected key recommendations contained in the five-year review of the Compliance Program to include:
    1. Implementing FIU’s Compliance Communications Plan – In the 2022-2023 Plan Year, the Compliance Office created a dedicated three-year communications plan, separate from the Compliance and Ethics Workplan, to ensure that decisions around messaging, modality, and frequency are targeted at staff, based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes the evaluation of communications efforts with strategic communications partners and incorporates feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have impact. In the 2023-2024 Plan Year, the Compliance Office will implement the first year of this plan.
    2. Targeted training to supervisors – This goal is carried forward from the 2022-2023 Workplan. While people managers are provided with access to leadership training upon joining the University and may take the training voluntarily at any time, the Compliance Office will work with Human Resources to develop required supervisor training which contains key compliance items such as encouraging

speaking-up culture, the manager's role in supporting ethical culture and how to handle employee concerns. When people managers discuss compliance issues with their direct reports on a regular basis, data and research indicate a higher level of trust in the organization, in their supervisor, and in participating in speaking-up culture. To that end, supervisor training and communications will include tools to enable and encourage people managers to have regular conversations with their direct reports on compliance/ethics topics throughout the year.

3. Enforcement and Discipline Enhancements – The Office of Compliance will continue to work with Human Resources to encourage root cause analysis, track trends, and monitor case resolution times to see where additional investigative resourcing may be needed, and to develop targeted post-investigation questions of reporters and significant witnesses to evaluate trust in the system and effectiveness of the investigation process. In the 2023-2024 Plan Year, the Compliance office will focus on enforcement of and consequences for failure to follow the requirements put in place for travel to international locations.
- **Privacy Governance Taskforce** – The Chief Compliance Officer will Chair the Privacy Governance Taskforce and convene key University stakeholders quarterly to leverage a more comprehensive governance structure dedicated to privacy considerations throughout the University. The Charter for this Taskforce was created as part of the 2022-2023 Plan Year.
- **Fraud Control Framework** – This goal is carried forward from the 2022-2023 Workplan. The Compliance Office will work with Internal Audit to support FIU's Vice Presidents and Deans in developing an Anti-Fraud Framework pursuant to FIU-117 Fraud Prevention and Detection Regulation based on:
  1. FIU's commitment to creating an organizational culture and structure conducive to fraud risk management through awareness, training, and top-down leadership;
  2. Thorough, on-going assessment of risks relevant to the University's operating environment;
  3. Development and implementation of processes and systems to effectively prevent, detect, and investigate fraud;
  4. Application of appropriate criminal, civil, administrative, or disciplinary action to remedy the harm from fraud;
  5. Training of staff in fraud awareness; and
  6. Assessing and evaluating the success of the adopted framework based on actual fraud losses and changes in known fraud scenarios using a risk-based/cost-benefit approach and adapting current activities to improve future fraud risk management.

## STANDARDS OF CONDUCT AND POLICIES

### Standard

Organizations are expected to have standards reasonably capable of preventing and detecting misconduct. Codes of Conduct, Policies, and Procedures set expectations for compliance and ethical conduct and decision making.

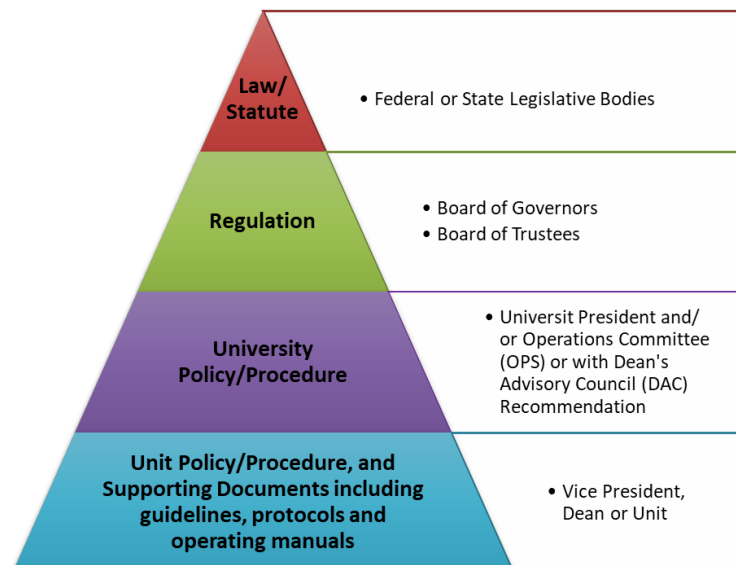
### Program Elements

The University-wide Policy Library and policy development process is managed by the Compliance Office. Individual policies are owned by the responsible offices charged with developing, updating, administering, communicating, training, monitoring, and ensuring compliance with the policy, with support from the Compliance Office.

FIU's policy framework is guided by these principles:

- The FIU University-wide policy process is transparent and easy to navigate.
- The process sets out and follows a timeline for each policy.
- University community input and feedback are broadly sought and valued.
- Policy ownership lies with the responsible office/executive.
- Policy owners are responsible for reviewing, updating, and retiring policies as needed.
- Leaders, supervisors, managers, and individuals are responsible for understanding, implementing, and enforcing University-wide policies and governing documents.
- FIU colleges, departments, units and or offices may also develop inter-departmental policies and procedures to address their unique needs and operations, provided they do not conflict with University-wide policies.

### Policy Framework Hierarchy Pyramid





The Compliance Office will continue to provide support and resources to Policy Owners in enforcing University policies and procedures. During the 2023-2024 Plan Year, the Compliance Office will be developing new procedures and guidance to policy owners and approvers to implement the updated University Policy Framework.

- **2023-2024 Scheduled Policy Campaigns and Communications Initiatives**
  - Employee Code of Conduct
  - Conflict of Interest Policies
  - Health Insurance Portability and Accountability Act Policies
  - Payment Card Industry Data Security Standards
  - Preventing identity theft on covered accounts offered or maintained by FIU (Red Flags)
  - Family Education Rights and Privacy Act (FERPA) Regulation
  - Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
  - Incident Response Plan
  - Mandatory Reporting of Child Abuse, Abandonment and Neglect
  - Political Activity/Political Participation
- Additional policy campaigns will be identified and coordinated with policy owners and scheduled as deemed appropriate with the creation of new policies or substantive updates of policies during the year and as circumstances and trends dictate.
- **University-wide Policy Review** - In accordance with the Institutional Policy Framework, policies and procedures are required to be reviewed and updated at least once every three years. As part of this process, the designated policy owner is responsible for reviewing and updating policies and procedures, as appropriate, with guidelines provided by the Office of Compliance & Integrity. This review will incorporate key updates to the University Policy Framework such as the risk profile of each policy, target audience, and training/communications planning.
- **Update Compliance Language in Faculty Handbook** – The office of Compliance will provide updated language reflecting new or updated compliance requirements, support, and resources for inclusion in the next iteration of the Faculty Handbook.
- **FIU Policy Development Platform** – The Compliance Office will develop requirements and work with Information Technology to develop an on-line platform to automate the University Policy development process to ensure all policy development elements (including approvals) required by the FIU Policy Framework are captured in a consistent, accessible, and auditable format.

## TRAINING, EDUCATION, AND COMMUNICATIONS

### Standard

Organizations are expected to take reasonable steps to communicate periodically and in a practical manner, its standards and procedures, and other aspects of the compliance and ethics program to members of the governing authority, high-level personnel, substantial authority personnel, the organization's employees, and, as appropriate, the organization's agents. The organization should deliver effective training programs and otherwise disseminate information appropriate to such individuals' respective roles and responsibilities.

### Program Elements - Training, Education and Communication

#### Training

The FIU Board of Trustees and University employees receive training regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures. The Compliance Office collaborates with the department/division responsible for the administrative oversight of compliance education and training by supporting in-person compliance training efforts and leveraging technology to enhance awareness of important laws, regulations, and policies, and to document training completions. Infographics, short videos, compliance checklists, and other tools are developed by the Compliance Office and used to reinforce ethics and compliance messaging. Compliance training for employees is developed and administered through the FIU Develop platform.

#### Compliance Matters – FIU’s Compliance and Ethics Newsletter

Compliance Matters is FIU’s Compliance and Ethics Newsletter, serving as a communication tool and resource to support University Employees in their daily efforts to build and maintain a culture of ethics and compliance. Compliance Matters features articles covering ethics and compliance topics, articles by compliance partners, and highlights of new policies, procedures, and regulations. The newsletter also includes a “Compliance Champion” recognition section to acknowledge a person or department for demonstrating the values of the University and going the extra mile to “do the right thing”. Each newsletter provides a link to the Ethical Panther Hotline and reminds employees to report suspected misconduct.

#### Compliance and Integrity Website

The Compliance and Integrity Website is maintained and updated to promote the University’s commitment to Ethics and Compliance and to serve as a resource for

university employees. The website includes substantive information on a variety of compliance topics as well as links to educational materials, training, the Code of Conduct, Ethical Panther Hotline, the Policy Library, the Compliance Matters Newsletter, and links to additional resources.

### **Export Controls Website**

The Export Controls Website is maintained and updated to educate the University community and to promote the University's commitment to Export Control obligations. The University recognizes the importance of complying with all U.S. federal export control regulations and is committed to full compliance with these regulations. The University's export compliance program is led by the Compliance Office and the dedicated website assists with communicating and facilitating our export compliance procedures across all academic, research, operational and business activities. The website incorporates user-friendly, intuitive interfaces and includes all interactively linked forms, procedural guidance materials, definitions, trainings, and go-to resources.

### **Education and Communication Outreach**

The Office of Compliance regularly educates the University community on compliance requirements through time-sensitive communications and compliance updates such as employee-specific and broadcast email distribution, articles in partner e-mails and Newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Dean's Advisory Council monthly meetings and serve on several Committees, Task Forces, and Work Groups.

### **Compliance Three-Year Communications Plan**

The Compliance Office maintains a Communications Plan for a three-year cycle (currently for FY2024, FY2025, and FY2026) separate from the Compliance and Ethics Workplan, to ensure that decisions around messaging, modality, and frequency are targeted to staff, based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes the evaluation of communications efforts with strategic communications partners and incorporates feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have impact.

### **New Employee Orientation**

Recently hired employees attend the New Employee Experience (NEE), sponsored by the Division of Human Resources, within the first two weeks of employment. NEE is designed to give new employees the necessary tools and resources to assist with an understanding of FIU's vision, mission, and values and the benefits and opportunities

associated with employment at the University. The Compliance Office presents a compliance training and orientation during each NEE event (held every two weeks).

### **2023 – 2024 Work Plan – Training, Education and Communication**

During the 2023-2024 Plan Year, the Compliance Office will oversee, provide and/or participate in the following training, education, and communication campaigns:

- **2023 – 2024 Scheduled Training, Education, and Communication**

- Employee Code of Conduct
- Clery Act
- Family Education Rights and Privacy Act (FERPA)
- Health Insurance Portability and Accountability Act (HIPAA)
- Athletics Compliance Training
- Payment Card Industry Data Security Standard (PCI-DSS)
- Conflict of Interest
- Institutional Conflict of Interest
- Incident Response Plan
- Export Controls
- Alcoholic Beverages Regulation
- Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
- Political Activity/Political Participation
- Mandatory Reporting of Child Abuse and Neglect
- Payment Card Industry Data Security Standards (PCI-DSS Compliance)
- Preventing Identity Theft on Covered Accounts Offered or Maintained by FIU (Red Flags)
- Records Management Compliance Training
- Digital Accessibility
- International Shipping/Mailing Procedures
- Student-Athlete Name, Image, and Likeness
- Environmental Management
- Security in Laboratories with Special Hazards
- Travel at FIU
- Firearms and Weapons
- Nepotism
- Foreign Influence
- Additional training, education, and communication will be identified and coordinated with policy owners and scheduled as deemed necessary with the initiation of new and critical initiatives that take place during the year.

- The Compliance Office will be evaluating and updating the New Employee Experience Orientation Training to ensure it captures the key elements of FIU's Compliance program.

- Distribution of “Compliance Matters”, the University Compliance and Integrity Newsletter.
- The Compliance Office will work with Human Resources to develop required supervisor training which contains key compliance items such as encouraging a speak-up culture, the manager’s role in supporting ethical culture and how to handle employee concerns.
- 2023 – 2024 Athletics Compliance - Yearly Rules Education Plan

#### Inside Athletics

- All Coaches Compliance Meeting – Monthly meeting (first Tuesday of each month during the academic year) covering rules education, National Collegiate Athletic Association (NCAA) legislative proposals, institutional policies, and procedures, and providing relevant guest speakers.
- Head Coaches Meeting – Along with the executive team, monthly meeting with the head coaches to review NCAA rules, regulations, and updates. In response to NCAA report and CUSA review, the Athletics Compliance Office will conduct monthly meetings with the Softball and Woman’s Soccer staffs.
- All Athletics Staff Meeting - Bi-annual meeting with the entire athletics staff to review basic NCAA rules, expectations for institutional compliance, and Athletics Compliance policies and procedures.
- Academics – Student Athlete Advisory Committee (SAAC): Meet with the entire staff of SAAC at least once a month to review new legislation, rules, APR, etc. Weekly (informal) meetings scheduled to address emerging issues to ensure the offices coordinate efforts.
- Athletic Training Room - Meet with training room staff every semester to review all rules that may impact sports medicine and student-athletes.
- Business Operations - Meet with staff every semester for all business specific legislation and assess the effectiveness of the compliance related policies and procedures affecting Business Operations.
- Facilities/Equipment - Meet with staff every semester to discuss permissible distributions to student-athletes of equipment, along with policies and procedures directly impacted by NCAA legislation.
- Game Management/Operations - Meet with staff every semester to discuss concerns regarding athletic prospects, student-athlete employees and NCAA rules that are specific to this area.
- Marketing/Media Relations - Meet with staff at least once per semester to discuss publicity of student-athletes, usage of photographs for promotions, promotional appearances by student-athletes, NCAA rules that govern appearances and the procedures in place to ensure prior approval is received so that eligibility of student-athletes is not put in jeopardy.

- Development - Meet with staff at least once per semester to discuss the involvement of donors with student-athletes, to provide materials for distribution to donors, and to educate regarding NCAA approved and positive ways that student-athletes can interact with FIU's donor base.
  - Strength and Conditioning - Meet with staff at least once per semester to discuss all rules that govern their involvement as "coaches" to student-athletes and rules for out-of-season training.
  - Student-Athletes - At a minimum, bi-annual meetings per year with student-athletes. This includes communicating that student-athletes cannot be cleared to participate until they have completed their "beginning of the year" meeting and student-athlete conduct disclosure. Additionally, the Athletics Compliance "JumpForward" platform is used to send out compliance tips, information, and guidelines on a regular and on-going basis throughout the year.
  - Ticket Operations - Meet with staff at least once per semester to review all ticket operations rules.
  - Executive Staff - Sr. Associate Athletic Director will meet with executive staff weekly to review all new legislation and pending legislation and to determine the potential impact on the Athletics department, coaches, and teams.
- **2023 - 2024 Health Affairs Compliance Training, Education, and Initiatives**
    - **HIPAA Steering Committee** - During the monthly meetings, preestablished agenda topics will be identified which range from policy and procedure development at the enterprise level and area/unit level, training and module development, duties and responsibilities, expectations, privacy and security compliance efforts, audit tools and regulatory requirements, internal privacy and security rule compliance audits and assessments, and the risks and potential penalties associated with non-compliance.
    - **HIPAA Privacy Liaisons** - Director of Compliance and Privacy for Health Affairs meets as necessary and appropriate with the appointed HIPAA Privacy Liaisons separately from the full HIPAA Steering Committee in order to identify and address Privacy Rule compliance topics and Privacy Rule concerns specific to the duties and responsibilities of the Privacy Liaisons. The Director also engages liaisons in advanced training regarding the HIPAA privacy rules and auditing requirements.
    - **HIPAA Hybrid Unit Module Training** - Director of Compliance and Privacy for Health Affairs will launch the development of additional training modules, in addition to current training, for each of the thirty-one FIU Privacy Rule policies and procedures. The modules will be made available on-line and trainees will be required to complete required modules commensurate with their role and responsibilities.
    - **COM Clinical Informatics Committee** - The Director of Compliance and Privacy for Health Affairs will continue to participate in Herbert Wertheim

- College of Medicine Clinical Informatics Committee monthly meetings to address HIPAA Privacy Rule compliance concerns and questions and to offer training and educational information.
- **Standardization of Forms and Letters** - The Director of Compliance and Privacy for Health Affairs, working closely with the Associate Director of Health Information Management, FIU Health - Faculty Group Practice, NeighborhoodHELP, and the Center for Children and Families is engaged in updating and standardizing all forms and letters required to comply with the requirements of the current HIPAA Privacy Rule Standards, the new requirements of the Cures Act – Information Blocking Rules, and Florida law. In addition to standardizing the forms and letters, the Directors are cataloging the forms and letters for easy retrieval and timely modification to comply with the proposed changes to the HIPAA Privacy and Security Rules anticipated for release during the fall of 2022, with a scaled implementation timeframe from the winter of 2022 through the summer of 2023.
  - **HIPAA Privacy Rule Assessments** - Under the supervision and direction of the Director of Compliance and Privacy for Health Affairs, the HIPAA Privacy Liaisons will complete quarterly Privacy Rule assessments and document their Unit’s compliance with all federal and Florida state rules and regulations and FIU associated policies and procedures. The Director of Privacy and Compliance for Health Affairs will complete an annual Privacy Rule compliance review of each HIPAA Component to identify their compliance with federal and Florida state rules and regulations and FIU associated policies and procedures and will address any deficiencies and training needs.
  - **Americans with Disabilities Act and Limited English Proficiency** - The Director of Compliance and Privacy for Health Affairs will work closely with the Office of Civil Rights Compliance and Accessibility to develop a healthcare specific program accommodation policy and procedure and associated training modules to ensure qualified individuals with disabilities are provided equal access to healthcare services provided by FIU, and that individuals with Limited English Proficiency (LEP) are able to communicate with staff and healthcare providers in their preferred language.

## MEASUREMENT AND MONITORING

### Standard

Organizations are expected to ensure that the organization’s compliance and ethics program is followed, including monitoring and auditing to detect criminal conduct.

The compliance monitoring plan is typically determined by evolving risks, new laws,



and regulations as well as trends identified by the Compliance Office in partnership with other units (e.g., OGC, Human Resources, Internal Audit, Information Technology). In addition to monitoring, compliance risk reviews are also conducted at the department/unit level to assess subject-specific risks.

### **Program Elements – Measurement and Monitoring**

**Outside Activities/Conflict of Interest Disclosure Process** - The process of disclosing all outside activities for review and approval protects employees from unknowingly violating a state or federal law and protects the credibility and reputations of employees and the University by providing a transparent system of disclosure, approval and documentation of outside activities that might otherwise raise concerns of a conflict of interest or commitment. Through this review process, the Compliance Office is involved with University Partners in continually assessing risk exposures and taking proactive steps to address those risks before they develop into misconduct.

**Institutional Conflict of Interest Disclosure** - It is critical to FIU's mission and reputation to maintain the public's trust that the University's endeavors are done in a manner that is not, and is not perceived as, biased or compromised by institutional officials' financial or business considerations. Institutional Conflicts of Interest are not inherently unethical; however, they may introduce risks to the integrity of the Institution. Because of the many and complex relationships that the University has with public and private entities, the University must be aware of any relationships involving financial gain that may compromise or appear to compromise the University's integrity. On an annual basis and when any update occurs, institutional officials must report their and their family members' financial interests and/or fiduciary roles so that potential conflicts are identified and addressed. The Chief Compliance Officer chairs the Institutional Conflict of Interest Committee, which makes recommendations to the President regarding those disclosed activities.

**Ethical Panther Hotline Case Review** - The Compliance Office provides administration and oversight of the Ethical Panther Hotline to include review and tracking of all reports submitted. As part of this oversight, the Hotline Reports Review Committee (consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive) reviews all reports to determine the University's response, whistleblower status and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report. This Committee approach also serves as an opportunity to track trends in reporting across the University.

**Travel Authorization Monitoring** - In cooperation with FIU Global, the Compliance Office monitors and assesses Export Control, foreign influence, and other risks associated with international travel as a member of the International Travel Committee

and as an approver for foreign influence travel screening for all international travel authorizations. The data from this monitoring will be reported to the BOG as required pursuant to Florida's Foreign Influence Statutes.

**Visiting Researcher's Monitoring** - The Compliance Office, through its Export Controls Office, is included in the approval workflow for foreign national visiting researchers.

**International Guests and Delegation Visits Monitoring** - The Compliance Office, through its Export Controls Office, is included in the approval workflow for International Guests and Delegations visiting our campuses.

**Restricted Party Screening** - Using a risk-based approach, the Compliance Office conducts and facilitates restricted party screening in key areas throughout the University. Robust screening identifies individuals and entities subject to U.S. government export or payment authorization requirements or with whom engagement is prohibited altogether. To better support compliance, FIU uses Visual Compliance Restricted Party Screening software incorporated into several workflows. Visual Compliance allows users to screen a party once, and then receive notifications of any later changes to those results.

**International Shipping Monitoring** - Leveraging our interactive export control website, the Compliance Office has implemented a centralized international shipping review process that is designed to systematically and timely address export licensing requirements while ensuring that routine (non-controlled) shipping transactions occur without delay. The shipping review process addresses the broader scope of export licensing requirements to all international destinations with a transaction focus that includes exports pursuant to sponsored research, China-program requirements (e.g., Tianjin), and international faculty collaborations.

**Compliance Requirements Matrix Platform** - The Compliance Office has developed and manages and updates the Compliance Requirement Matrix Platform, an automated system to support the reminder and verification process of compliance related obligations. The Compliance Requirements Matrix is a compilation of applicable state and federal laws and regulations as well as BOG required submissions that give rise to University compliance responsibilities and reporting obligations that must be adhered to by various divisions, departments, and units throughout the University.

**Medical Records Access Auditing Tool** - The Director of Compliance and Privacy for Health Affairs has been working closely with the HIPAA Security Officer, staff from the Division of Information Technology, the FIU HIPAA Hybrid Designated Healthcare Components, Student Health, and an FIU consultant and vendor, to implement an externally staffed access auditing tool with the Medical Records Applications utilized by the Faculty Group Medical Practice, NeighborhoodHELP, the Center for Children

and Families, and Student Health. The auditing tool will enable the FIU HIPAA Hybrid Designated Healthcare Components to meet the HIPAA Privacy and Security Rules and Florida law regulatory requirements and will enable FIU Student Health to meet the Family Education Records Protection Act (FERPA) regulatory requirements by controlling and monitoring staff and student worker access to patient and student medical records and initiate timely and appropriate responses to improper or unauthorized access.

**JumpForward Athletics Compliance Platform** - The Athletics Compliance Office leverages the *JumpForward* platform to automate and monitor key compliance functions such as recruiting activities, ticket management and financial aid. The platform integrates an NCAA rules engine and flexible workflows to effectuate communication and education with athletic staff members.

**External Compliance Requests or Investigations** - The Compliance Office provides support, coordination, or oversight of external inquiries into compliance with federal and state laws and NCAA requirements and takes appropriate steps to mitigate consequences for the University in instances of non-compliance. As part of this responsibility, the Compliance Office provides guidance to compliance partners and provides or contributes to the University's response as appropriate. Based on the issues that are identified, the Compliance Office ensures that appropriate changes are made to the Program to support compliance, ethical conduct, and mitigation of risks.

**Participation in Task Forces, Committees and Other Compliance Initiatives** - The Compliance Office participates in a wide variety of groups to both integrate compliance guidance into University operations and to monitor operational activities for risk mitigation purposes.

**Partnership and Coordination with Internal Audit** - The Office of Internal Audit serves as the University's internal auditor, providing internal audits and reviews, management consulting and advisory services, investigations of fraud and abuse, follow-up of audit recommendations, evaluation of the processes of risk management and governance, and coordination with external auditors. The Compliance Office provides guidance to the Office of Internal Audit on compliance-related audits and matters. Based on audit findings (which are communicated as a matter of course to the CCO), the Compliance Office provides guidance, training, and/or assists departments with policy and procedure development. This coordination also serves as an effective risk management tool as well as an opportunity to track and assess University-wide trends. Through these efforts, weaknesses and risks are identified and steps are taken to improve the program, strengthen internal controls, and mitigate the risks of misconduct and noncompliance. Fraud or other issues requiring investigation, or an audit identified by the Compliance Office are referred to the Office of Internal Audit for

appropriate response. As appropriate, both offices work together to evaluate or investigate misconduct and risk.

**Enterprise Risk Assessment** - The Office of Internal Audit, with formalized input from the Compliance Office, performs an enterprise-wide risk assessment to identify and rank risks and to evaluate the existence of appropriate internal controls to mitigate risks. The assessment, in accordance with the elements of an effective compliance program, serves as a guide for the development of the annual compliance work plan and in developing a risk-based approach to addressing University policy and other Compliance requirements.

**Compliance Risk Assessment** - The Office of Compliance conducts reviews and risk assessments of controls and mitigation efforts associated with key compliance risks throughout the University.

### 2023 – 2024 Work Plan – Measurement and Monitoring

During the 2023-2024 Work Plan Year, compliance reviews and assessments are scheduled to be conducted for the following areas:

- Health Insurance Portability and Accountability Act (HIPAA) Review of Patient Privacy Monitoring Reports
- HIPAA Privacy Rule Assessments
- Outside Activities/Conflict of Interest Program Assessment
- Internal Operating Procedure Process Improvement Assessments
- Inter-Departmental Operating Procedure Process Improvement Assessments
- Compliance Requirement Matrix Reminder, Verification, and Monitoring Platform
- Assessment of Foreign National Approval Plans for sponsored research agreements
- Assessment of compliance with International Shipping/Mailing procedures
- Assessment of HIPAA Basics Training Completion
- Assessment of Travel Authorization Foreign Influence and Export Control Review

Additional reviews and assessments will be scheduled as risks evolve and are identified as needing fuller measurement and monitoring.

## INVESTIGATIONS, DISCIPLINE, INCENTIVES AND CORRECTIVE ACTIONS

### Standard

Organizations are expected to have and publicize a system, which may include mechanisms that allow for anonymity or confidentiality, whereby the organization's employees and agents may report or seek guidance regarding potential or actual criminal conduct without fear of retaliation.

Organizations are expected to promote and enforce consistency throughout the organization, appropriate incentives to perform in accordance with the compliance and ethics program, and appropriate disciplinary measures for engaging in criminal conduct or organizational misconduct and for failing to take reasonable steps to prevent or detect criminal conduct or organizational misconduct. Failures in compliance or ethics will be addressed through appropriate measures, including education and/or corrective action.

### **Program Elements – Investigations, Discipline, Incentives and Corrective Action**

**Investigations and Reviews** - The Compliance Office initiates, conducts, supervises, coordinates, or refers to other appropriate offices, such inquiries, investigations, or reviews as deemed appropriate and in accordance with University regulations and policies; submits final reports to appropriate action officials; works with senior leaders to take reasonable steps to prevent further similar behavior when non-compliance, unethical behavior, or criminal conduct has been detected, and makes necessary modifications to prevent further behavior.

**The Ethical Panther Hotline** - The Ethical Panther Hotline at FIU is an option for making a confidential or anonymous report to identify or raise any compliance, suspected misconduct or unethical behavior concerns online (web-based) or via a telephone line. Reports submitted via the Ethical Panther Hotline are handled as promptly and discreetly as possible. Reports are first referred to the Ethical Panther Hotline Reports Review Committee (“Committee”) consisting of the University Compliance and Privacy Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive. The Committee reviews all reports to determine the University’s immediate and initial response, and to determine what other University personnel, if any, must be involved in the investigation and ultimate resolution of the matter. Findings of misconduct stemming from a hotline report are subject to discipline.

**Scorecards** - The Compliance Office makes effective use of scorecards that highlight and create accountability for compliance and ethics program contributions, and completion of required compliance requirements. Currently these scorecards are in use for the Executive Leadership Team, Deans, Policy Workgroup, and Compliance Liaisons. This practice will be continued and enhanced to include additional key compliance activities. Scorecards will continue to be shared with the President and members of the leadership team.

**Compliance Training** - The Compliance Office assigns professional development credits to required Compliance trainings to align required Compliance trainings to employee training summaries. This enables managers to consider these trainings during the Performance Excellence Process (PEP).

**Campaign Escalation Process** - The Compliance Office manages a formal “escalation” process to increase compliance with required training, policy attestations and other compliance requirements, which ultimately results in formal documentation placed in an employee’s Human Resources file as a consequence for non-completion.

**Corrective Actions** - When problems or deficiencies are detected, the Compliance Office makes appropriate modifications to the Program and updates the Work Plan through its quarterly reports to the Board’s Audit and Compliance Committee to reflect those changes. When appropriate, the office provides oversight and guidance to compliance partners to make changes to the Program within their area of responsibility. In addition, the Compliance Office provides recommendations to colleges, departments, or units for corrective actions to resolve and correct issues related to misconduct or noncompliance identified through investigations, monitoring, or other activities. The Compliance Office escalates issues as appropriate to the president, senior leadership, Internal Audit and the Board’s Audit and Compliance Committee. These efforts serve to ensure that the Program remains effective, and that the University is taking steps to prevent the reoccurrence of misconduct, noncompliance, or criminal activity.

#### **2023–2024 Work Plan - Investigations, Discipline, Incentives and Corrective Action**

**Ethical Panther Hotline Enhancements** - The Compliance Office will develop guidance for those individuals who are determined to be the point of contact for the review and investigation of Complaints that originate through the Ethical Panther Hotline. This guidance document will serve as a resource to outline the expectations for resolution of Hotline reports that are addressed through departments other than Employee and Labor Relations, the Office of Civil Rights Compliance or Internal Audit.

**Partnership with Human Resources** - Continue to work with Human Resources to identify opportunities to recognize those who personify the University’s core values and to develop and promote compliance and ethics incentive opportunities. A key example is effective use of “Compliance Matters” and the HR Newsletter to highlight compliance successes and champions.

**Escalation** - Work with University Partners to leverage the “Escalation” method developed by the Compliance Office to ensure compliance in key areas such as Outside Activity/Conflict of Interest submissions.

## RISK MANAGEMENT

### Standard

Organizations are expected to periodically review whether the Program is within substantial compliance with legal, regulatory, and policy requirements, and identify areas of compliance risk for further auditing and/or monitoring.

### Program Elements - Risk Management

**Enterprise Risk Management Framework** - The University's Enterprise Risk Management Framework ("ERM Framework") sets out the general mandate and commitment, overview and guiding principles, roles, and accountabilities, for managing, monitoring, and improving risk management practices within FIU.

**Risk Assessment** - The Office of Internal Audit performs an enterprise-wide risk assessment to identify and rank risks and to evaluate the existence of appropriate internal controls to mitigate risks. The assessment, in accordance with the elements of an effective compliance program, serves as a guide for the development of the annual compliance work plan and in developing a risk-based approach to addressing University policy and other compliance requirements.

**Risk Informed Decisions** - Risk management is part of key decision-making. Risk-informed decisions help us to distinguish among alternative courses of action, applying values and ethics while using the University's common risk process to help us identify, assess, treat, and communicate risk. This includes documenting our rationale in support of accountability as we consider the interests of our students, faculty, staff, donors, alumni, community, business and research partners, creditors, rating agencies, accrediting bodies, and other stakeholders.

**Responding to Risks** - Risk management adds value to our work by helping us be dynamic and responsive to change. Risk management also adds value by facilitating continuous learning and improving the way we work with each other and our partners as we serve our "students" and safeguard stakeholder interests in the continuous application of the common risk process.

Risk is managed using the University's common risk process that is focused on our objectives to help us sense and respond proactively, appropriately, and effectively to the negative and positive aspects of risk and uncertainty.



Risk management is tailored and responsive to the University's external and internal context (including interests, priorities, public service ethics and values, our risk culture, stakeholders, and risk management capacity).

## 2023-2024 Work Plan – Risk Management

**Enterprise Risk Management** - During the 2023-2024 Annual Work Plan Year, the Compliance Office *will continue to* work with the Office of Internal Audit and our many stakeholders to execute the ERM framework by:

- Educating Risk Owners regarding risk management principles
- Reviewing emerging risks
- Updating the risk registry
- Assisting Risk Owners in determining the most appropriate business response to each risk
- Providing resources for reporting updates
- Evaluating and reporting on mitigation measure progress

During the 2023-2024 Plan Year, the Compliance Office *will significantly enhance, mature, and elevate FIU's ERM program* partnering with the Office of Internal Audit to develop, launch, and manage the *Panther Enterprise Risk Management Platform*. This platform will complement the Office of Internal Audit's Panther Audit Platform as its next iteration, encompassing the risks identified in FIU's Risk Register. The Platform will offer an intuitive, user-friendly, supported risk management application designed to assist Risk Owners in mitigating and managing risk and to create measurable, reviewable, and reportable outcomes and metrics. This platform will be the foundational tool for enabling and empowering FIU's workforce to apply the risk management principles to their work. In the 2022-2023 Plan Year, the Office of Compliance developed specifications for this portal and Internal audit developed a testing environment which will serve as the springboard for final development and launch in this Plan Year.



# University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

## Office of University Compliance and Integrity Quarterly Report

Third Quarter 2022-2023

June 15, 2023





FLORIDA INTERNATIONAL UNIVERSITY

**BOARD OF TRUSTEES**  
**Audit and Compliance Committee**  
**June 15, 2023**

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**Office of University Compliance & Integrity Quarterly Report**

The purpose of the Florida International University ("University") institutional Compliance and Ethics Program ("Program") is to promote and support a working environment which reflects the University's commitment to operating with the highest level of integrity while maintaining compliance with applicable laws, regulations, and policies. The Program is designed to prevent, detect, and correct misconduct within the University based on the elements of an effective compliance program as set forth in Chapter 8 of the U.S. Federal Sentencing Guidelines and as required by Florida Board of Governors Regulation 4.003.

The Office of University Compliance and Integrity (the "Compliance Office") is pleased to present the status update for the 2022 – 2023 Compliance Work Plan. The information reflects progress on the key action items and other compliance activities for the third quarter of fiscal year 2022 - 2023 (January 1 – March 31).

**1. Provide Program Structure and Oversight of Compliance and Ethics and Related Activities**

The Compliance Office serves as a point for coordination of and responsibility for activities that promote an organizational culture that encourages ethical conduct and a commitment to compliance with applicable federal, state, and local laws, as well as regulations, rules, policies, and procedures.

**2. Standards of Conduct and Policies**

The Compliance Office oversees the Florida International University Policies and Procedures Library as well as the University-wide policy development and management process. The Compliance Office provides support to the offices responsible for developing, updating, administering, communicating, training, monitoring, and ensuring compliance with University policy.

### **3. Training, Education and Communications**

The Compliance Office trains, educates, and creates communication pathways to inform the Florida International University Community of its compliance responsibilities, regulatory obligations, and the University compliance and ethics program.

### **4. Measurement and Monitoring**

The Compliance Office identifies and remediates noncompliance through proactive review and monitoring of risk areas. The monitoring plan is typically determined by the evolving risks, new laws, and regulations as well as trends identified by the Compliance Office in partnership with other units. The Compliance Office also measures and evaluates the overall compliance and ethics culture of Florida International University

### **5. Enforce and Promote Standards through a System of Investigations, Discipline, Incentives and Corrective Actions**

The Compliance Office, in consultation with the University President and FIU Board of Trustees and in partnership with Human Resources, promotes and enforces the Program and University regulations, policies and procedures consistently through appropriate incentives and consequences for noncompliance. The Compliance Office conducts timely reviews and coordinates investigations of allegations of noncompliance and misconduct and provides guidance on corrective actions.

### **6. Risk Management**

The Compliance Office partners with the Office of Internal Audit through the Enterprise Risk Assessment to identify areas of compliance risk for further monitoring and to assist risk owners in mitigating and managing risk.

## Office of University Compliance & Integrity Quarterly Report

### PROGRAM STRUCTURE & OVERSIGHT

The 2022-2023 Annual Work Plan includes continuation of the multitude of Program activities conducted, coordinated, and facilitated by the Compliance Office that promote an organizational culture and that encourage ethical conduct.

#### Compliance Internal Operating Procedures

- Continue to engage in process improvement assessment, development, testing, and evaluation of the following internal operating procedures to document and streamline the various processes, programs, and functions undertaken to effectuate the Program:
  - Compliance Requirements Matrix
  - Visual Compliance
  - International Guests and Delegations Compliance Office Review

#### Foreign Influence and Global Risk Governance Activities

- Facilitated the Florida Statute Foreign Influence Sub-committee meetings (Sub-committees: 286.101 Foreign Gifts and Contracts; 288.860 International Cultural Agreements; 1010.25 Foreign Gift Reporting; 1010.35 Screening foreign researchers; 1010.36 Foreign travel; research institutions).
- Worked with the Office of General Counsel to gather responsive data for the January 31st deadline to file federal and state foreign gift/agreement reports.
- In cooperation with the Office of Research and Economic Development (ORED), the Division of Human Resources, the Office of the General Counsel (OGC), and the Office of the Provost, continued development of workflows, job postings and screening processes to incorporate mandates of the Florida State Statute regarding foreign influence.
- Worked with export control consultant to review and approve international shipments through a centralized international shipping review process that is designed to systematically and timely address export licensing requirements while ensuring that routine (non-controlled) shipping transactions occur without delay.
- Continued to collaborate with consultant to finalize web pages for the new foreign influence website.
- The Export office classified research projects and developed technology control plans as required to comply with export regulations for a specific project.



- Conducted 221 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes. Met with key stakeholders to discuss restricted party visual compliance hits.
- Performed international shipping compliance assessment and after action to address findings.
- Participated in ad hoc Travel Committee meetings to review and issue recommendations regarding employee and student petitions for international travel and student mobility programs and to effectuate travel insurance continuity.
- Participated in meetings with key stakeholders to address issues raised by new foreign influence legislation.
- Updated foreign travel guidance on the export controls site that is required to be attested to in the foreign travel questionnaire in the TAR process for additional example scenarios in order to address Internal Audit recommendations.
- Worked with the FIU Global Office to identify red flag indicators for review by the Compliance Export Controls Office for forms submitted to FIU for international guests and delegation visits.
- Assisted with gathering responsive documents to Florida Board of Governors (BOG) request for Agreements of State Colleges and State Universities with Foreign Entities.
- Worked with the OGC and ORED to address specific foreign influence risks.

#### **Participation in Task Forces, Committees and Other Compliance-Related Initiatives**

The Compliance Office continues to lead and/or participate in several task forces, committees and initiatives including, but not limited to:

- Chair of the State University System Compliance Consortium
- Chair of the Global Risk and Foreign Influence Task Force
- Chair of the Institutional Conflict of Interest Committee
- Chair of the Policy Committee
- Chair of the Compliance Liaison Committee
- Co-Chair of the Health Insurance Portability and Accountability Act Committee
- Co-Chair of the FERPA (Family Educational Rights and Privacy Act) Committee
- Co-Chair of the Enterprise Risk Management Group
- Member of the Dean's Advisory Council
- Member of Civil Discourse Taskforce
- Member of the Operations Committee
- Member of the National Collegiate Athletic Association Oversight Committee
- Member of the International Travel Committee

- Member of the University Building Access Controls Committee
- Member of the Drug and Alcohol Task Force
- Member of the Digital Accessibility Working Group
- Member of the Professional Licensure Disclosure Committee
- Member of the Outside Activity/ Conflict of Interest Workgroup
- Member of the Digital Accessibility and Service Committee (DASC)
- Participant in the Biscayne Bay Leadership Team meetings
- Participant in Emergency Operations Committee COVID-19 Response Planning Briefings
- Participant in Information Technology Administrators Committee (ITAC)
- Participant in Veteran's Affairs Workgroup
- Participant in FIU Communicators Committee

#### **Athletics Compliance Oversight and Initiatives**

- Conducted midyear certification meetings for sports (Tennis/Baseball/Softball/Track & Field)
- Attended practice (3 teams/week) to ensure compliance with related NCAA rules
- Worked with executive leadership on development of strategic plan
- Finalized Strategic Plan - Culture
- Conducted new hire orientations
- Participated in Conference USA Compliance Review
- Collected and reviewed practice logs
- Conducted APR meetings
- Conducted End of Year meetings
- Conducted meetings with football recruits and parents
- Facilitated signing day (regular signing period) for football
- Verified full-time status of all managers and practice players
- Reviewed academic year self-reports
- Ensured anyone below full-time has a letter on file from the home college regarding remaining hours
- Facilitated meetings with collectives.
- Presented to Alumni Association Board
- Assigned trainings to University President and Director of Athletics (DEI & Certification of Compliance)
- Updated Ticketing Procedures for recruits



- Reviewed Transformation Committee Recommendations
- Presented at Black Sports Business Symposium – Event Sponsored by ESPN
- Conducted NIL presentations to recruits
- Provided walk-on procedures/forms to head coaches and sport supervisors
- Generated academic eligibility lists before the first competition
- Reviewed continuing eligibility (ongoing)
- Set up rules education meetings for on-campus constituents (Admissions, Housing, Dining Services, Registrar, Financial Aid, Police, etc.)
- Conducted Rules Ed for Head Coaches, Executive Staff, all staff and student-athletes (Daily Compliance Item)
- Assigned trainings to University President and Director of Athletics (DEI & Certification of Compliance)

#### **Health Affairs Compliance Oversight and Initiatives**

- Continued to monitor workforce members access to the medical records within the Herbert Wertheim College of Medicine (HWCOM), Center for Children and Families (CCF) and Student Health to identify potential unauthorized access and/or other activities.
- Worked with CynergisTek regarding the hybrid restructuring/designation.
- Continued working with the Division of IT/HIPAA Security and CynergisTek to identify possibly HIPAA security and privacy vulnerabilities within the FIU IT systems, including, but not limited to access controls, security measures, etc.
- Continued working closely with the HWCOM Director of Medical Records to finalize the development and standardization of all letter and forms associated with the HIPAA Privacy Rule Policies and Procedures.
- Continued working with the Director of Medical Records and HWCOM IT staff to implement the requirements of the Information Blocking Rules regarding the patient portal.
- Began working with the HWCOM Informatics Committee regarding the new Medical Records data migration.
- Participated and presented in HIPAA Committee Monthly Meeting.
- Participated in Configuration and Workflow meetings regarding the new EMR.
- Continued the development of additional HIPAA Privacy Rule Policies and Procedures.
- Continued the development of additional HIPAA Privacy Rule training modules.
- Continued finalizing the HIPAA Privacy Rule Training Modules with voiceovers.

<b>Oversight and Accountability</b>
<ul style="list-style-type: none"> <li>➤ Compliance Liaison Dashboard – Met with key liaisons to address compliance related issues and initiatives within their division.</li> <li>➤ Executive Dashboard – Presented the Vice President/Dean Executive Scorecard each month at the Operations Committee and Deans Advisory Board Meetings indicating the status of required compliance tasks for University leadership (trainings and policy attestations).</li> <li>➤ Policy Working Group Scorecard – Finalized policy development framework with planned updates to be reviewed and considered by the Policy Workgroup.</li> </ul>
<b>Operationalize FIU’s Core Values</b>
<ul style="list-style-type: none"> <li>➤ Completed training for FIU’s Employee Code of Conduct which serves as a guidance and governance document organized to tie key University policies to FIU’s values (Truth, Freedom, Respect, Responsibility and Excellence). Continued development of four additional Code of Conduct training modules highlighting distinct sections of the Code. The Employee Code of Conduct outlines our institution’s guiding principles and standards, supports ethical decision-making, and provides information about where to find answers to questions about responsible and ethical practices and conduct.</li> </ul>
<b>Five Year Review of Compliance Program</b>
<ul style="list-style-type: none"> <li>➤ Leveraged the recommendations of the External Program Report of the Florida International University Compliance Program, prepared by an external assessor, to develop and execute detailed project plans for completion of workplan elements.</li> </ul>
<b>STANDARDS OF CONDUCT &amp; POLICIES</b>
<p>The 2022-2023 Annual Work Plan includes continuation of the support and resources the Compliance Office provides to Policy Owners in enforcing University policies and procedures, launch of the updated Code of Conduct, oversight of the Policy Working Group and updates to the University Policy Framework and the University’s ethics policies related to State Employee responsibilities and obligations.</p>
<b>2022-2023 Policy Development Process</b>
<ul style="list-style-type: none"> <li>➤ Managed the policy development process, including ushering four new policies through the appropriate review process by the Deans Advisory Council and the Operations Committee prior to posting.</li> <li>➤ Consulted with policy owners during various stages of the policy development process.</li> <li>➤ Worked with policy owners to update existing policies and develop procedures and communication campaigns.</li> </ul>

- Continued to meet with IT and Special Collections Compliance Coordinator (responsible for records retention) team to walkthrough the Records Policy Manager system in order to assist with guidance for the new Records Management Policy.
- Leveraged resources provided by third party consultant, Gartner, to begin draft of Privacy Governance Charter.
- Worked with the Graduate School to update several policies for publishing to the Policy Library.
- Continued to meet with IT to discuss automating the development and endorsement of University policies through a Policy Development Platform.
- Continued to coordinate with the Office of the Controller for the review and revision of the University's Identity Theft Prevention Program for implementation by the business program administrator, and the review of the red flags training created by the Compliance office.
- Worked on the updating the FIU Policy Framework and related documentation (FIU Policy Development policy, policy development checklist, DAC and OPS policy review communications).
- Worked with Athletics and General Counsel to update Name, Image and Likeness policy to reflect changes in governing law.

#### **Risk Management approach to University Policies**

- Continued to incorporate data analysis from the University-wide policy review and the FIU Risk Assessment to determine breadth and frequency of individual policy communication campaigns and whether associated training is necessary.
- Identified and coordinated policy campaigns with policy owners using a risk profile lens as new policies are created or substantively updated.

#### **Increase University Policy Awareness**

- Continued to work with policy owners to determine the frequency and appropriate audience for policy campaigns.
- Continued to work with policy owners to identify various new methods of communicating policy.
- Continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy and process communication tool (e.g., code of conduct and international shipping processes).
- Worked with the OGC, Office of Civil Rights Compliance and other key stakeholders to develop a communications campaign for the Intimate Relationship Regulation.

#### **New University Policies Reviewed and Endorsed by the Operations Committee and Deans Advisory Counsel**

- The Office of University Compliance ushered two new policies through the New Policy Framework endorsement process:
- 1705.022 - Reasonable Accommodations for Faculty, Staff, Employment Candidates, and Visitors
  - 390.001 - Educational Counseling for Military-Affiliated Students

## TRAINING, EDUCATION & COMMUNICATIONS

The 2022-2023 Annual Work Plan includes continuation of robust training, education and communication activities conducted, coordinated, and facilitated by the Compliance Office to increase employee awareness. Efforts include information communicated through mandatory compliance training campaigns, self-enrollment educational opportunities, FIU's Compliance Newsletter, the Compliance and Integrity and Export Control Websites, time-sensitive communications, presentations and compliance updates, and participation in New Employee Orientation.

### 2022- 2023 Annual and Scheduled Training, Education, and Communication

**Designed, developed, launched, and escalated seven compliance Policy Acknowledgement/Training Campaigns to University faculty and staff including:**

- FIU Clery Act Basics Training
  - 99.31% % completion
- Export Control for Health Sciences Professionals
  - 98.96 % completion
- Export Control for Research and Operations Personnel
  - 98.86 % completion
- FERPA Basics
  - 100 % completion rate
- Employee Code of Conduct
  - 99.72 % completion rate
- Intimate Relationship Plan
  - 100 % completion rate
- Incident Response Plan
  - 100% completion rate

**Designed, developed, and issued ten Training Campaigns that are ongoing and open for self-enrollment:**

- HIPPA Basics (enrollment required for access to protected health information)
  - Rolling enrollment
  - Employees and students trained: 338 (CY 2023)
- Payment Card Industry Data Security Standard Training for Merchants (enrollment required for access to certain privacy-controlled data)

- Rolling enrollment
- Employees trained: 102 (CY 2023)
- Payment Card Industry Data Security Standard Training (PCI-DSS) for IT (enrollment required for access to certain privacy-controlled data)
  - Rolling enrollment
  - Employees trained: 14 (CY 2023)
- FERPA Basics (enrollment required for Campus Solutions Access)
  - Rolling enrollment
  - Employees trained: 137
- FERPA Annual Training (enrollment required for Campus Solutions Access)
  - Rolling enrollment
  - Employees trained: 6,614
- Export Control for Health Sciences Professionals
  - Open for self-enrollment
  - Employees trained: 73 (CY 2022 and 2023)
- Export Control for Research and Operations Personnel
  - Open for self-enrollment
  - Employees trained: 237 (CY 2022 and 2023)
- Export Control Basics
  - Open for self-enrollment
  - Employees trained: 377 (CY 2022 and 2023)
- The FIU Chosen First Name and Pronoun Use Training
  - Open for self-enrollment
- Records Management Compliance Training
  - Open for self-enrollment
- New Employee Experience Compliance and Ethics training
  - Conduct live bi-weekly trainings for new employees as they are onboarded.

**Communications Campaigns and Coordination with Key Stakeholders:**

- Managed five training and policy acknowledgment campaigns, through escalation.
- Launched two new policy acknowledgement campaigns.

- Continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy and process communication tool (e.g., code of conduct and international shipping processes).
- Worked with Human Resources to develop communication campaign regarding appropriate onboarding and approval of new employees prior to first day of work.
- Met with key stakeholders to discuss Digital Accessibility Training Course and Communications Campaign.

### **Training and Education Program Activities**

- Tracked and disseminated weekly training completion report for all the Health Affairs units.
- Continued to train new hires bi-weekly through participation in the New Employee Experience orientation session.
- Began designing training and policy acknowledgment campaigns for Fall 2023 semester.
- Continued coordination with the Office of Civil Rights Compliance and Accountability on the upcoming platform migration of the training vendor, Vector Solutions, as their group also utilizes the vendor for compliance training.
- Continued the design and curating of content for the Foreign Influence website...
- Worked with various campaign owners to determine audiences for Fall 2023 training courses.
- Continued the design and curating of content for the Foreign Influence website.
- Continued development of ethics-specific training to support the Code of Conduct policy acknowledgement course being developed on FIU Develop.
- Completed the renewal process and updating of Payment Card Industry (PCI) courses for the Office of the Controller. Created a new PCI course for Data Security Standards for Merchants.
- Completed the creation of new courses within FIU Develop utilizing the new courses on the LMS vendor platform, Vector Solutions.
- Worked with FIU Develop to identify the best approach for addressing contractual agreement terms for the completion of FERPA training by external third parties.
- Met with the University Police compliance liaison to assist with the continued development and improvement of the surveying structure and identification of audience for the campus authorities questionnaire as part of Clery Act requirements.
- Continued to work on the development of an internal FIU HIPAA Basics training in order to phase out the third-party version of the current course available to HIPAA covered units. Review and feedback provided by the Director, Health Affairs Compliance.
- Continued to coordinate with the Office of the Controller of the review of the red flags training created by the Compliance office.

## MEASUREMENT & MONITORING

The 2022-2023 Annual Work Plan includes continuation of regular measurement and monitoring program elements in addition to conducting several identified assessments informed by evolving risks, new laws, and regulations, as well as trends identified by the Compliance Office in partnership with other units.

### Measurement and Monitoring Activities

- Oversight and management of the Compliance Requirements Matrix Platform.
- On a monthly basis, meet with Gartner, third party compliance consultant services, to discuss and utilize advisory services and resources for ongoing compliance initiatives (e.g., training, communications, and policy development and framework).
- Began research and planning for a new FIU Privacy Taskforce.
- Coordinated with OGC on process improvements over the collection of information for the biannual reporting of foreign gifts and contracts. Implemented improved guidance and tracking documentation to gain efficiencies over the process.
- Met with Building Access Controls Committee to design oversight program regarding permissions.
- Continued development of Internal Operating Procedures for Compliance Matrix Platform.
- Various meetings with FERPA team regarding potential breaches, guidelines for cross listed courses and sharing of information for clinical rotations.
- Continued to collaborate with members of Human Resources and Office of the Provost to discuss I-9 Compliance and methods to implement improvements to existing processes.
- In response to Internal Audit recommendations on the audit of Export Controls and Foreign Influence, initiated and completed an internal assessment of the export control review of international shipping processes. Conducted procedures to identify international shipping transactions and communicate with shippers to evaluate if appropriate forms and reviews were completed in order to assess the effectiveness of the related process controls.
- Completed development of and utilized a compliance self-assessment template for initial use for the internal assessment of the international shipping processes and on an ongoing basis for other processes.
- Met with IT in order to discuss and implement systematic processes for the archival of the CY2022 compliance requirements matrix.
- Completed testing of the archival functionality within the Compliance Matrix Platform with the assistance of IT.
- Participate in Civil Discourse Meeting to discuss activities and messaging.
- Met with Incident Response Team to manage response to breach incident.



### Scheduled Compliance Reviews and Assessments

- Employee Excellence Program Assessment Tool - Continued collaboration with the Division of Human Resources to integrate employee appraisal measurements against compliance requirements to allow supervisors to assess compliance and ethics more accurately as a performance metric.
- International Shipping Process Assessment - Performed Compliance Assessment scheduled in January.
- Athletics Compliance Assessment - Engaged in Rules Education Assessment scheduled for February to assist us in analyzing how well we organize, communicate, document, and evaluate FIU's athletic rules-compliance efforts.
- Athletics Title IX Assessment - Engaged third-party consultant to conduct a Title IX assessment of the Athletics program as required by the NCAA.
- Assessment of Policy Framework - Conducted review and Compliance Assessment of Policy Framework to inform necessary updates to the Framework.

### Ongoing Measurement and Monitoring Program Elements

- Outside Activities/Conflict of Interest Disclosure Process - Continued to work with University partners through this review process to assess risk exposures posed by certain disclosures and take proactive steps to address those risks.
- Ethical Panther Hotline Case Review - Continued to provide administration and oversight of the Ethical Panther Hotline to include review and tracking of all reports submitted. Collaborated with Employee and Labor Relations to identify additional methods for improving the populating of information in the case management system.
- Travel Authorization Monitoring - In cooperation with Global Affairs, the Compliance Office monitors and assesses export control and other risks associated with international travel as a member of the International Travel Committee and as an approver for an export control questionnaire for all international travel authorizations. The Compliance Office reviewed and responded to 104 travel authorization foreign travel considerations and export control approvals.
- External Compliance Requests or Investigations - Continued to provide support, coordination, and oversight of external inquiries into compliance with federal and state laws and NCAA requirements.
- Participation in Task Forces, Committees and Other Compliance Initiatives - Continued participation in a wide variety of groups to both contribute compliance guidance into University operations and to monitor operational activities for risk mitigation purposes.
- Partnership and Coordination with Internal Audit - Continued to provide guidance to the Office of Internal Audit regarding compliance-related audits and matters. Based on audit findings, (which are communicated as a matter of course to the CCO), the Compliance Office provides guidance, training, and/or assists departments with policy and procedure development and other mitigation strategies. Discussed Office of Compliance contribution to the Risk Assessment.

- Compliance Requirements Matrix - Administered the Compliance Requirements Matrix which includes deadlines for items requested of business partners throughout the campus by regulators and a verification process for required submissions.
- Risk Assessment - The enterprise risk assessment conducted by the Office of Internal Audit continued to serve as a guide for the Compliance Office's risk-based approach to prioritizing and addressing University policy and other Compliance requirements.
- Payment Card Industry Training and Approval - Trained and approved 56 individuals to work as merchants accepting credit cards for payment and for Information Technology personnel to gain access to sensitive information.
- Export Control Visual Compliance Screenings - Conducted 221 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes.
- International Travel Committee - Reviewed and provided recommendations for 0 international travel petitions.
- International Shipment Review - Conducted 11 international shipping reviews during the reporting period as part of the international shipping review process.
- Medical Records Access Monitoring Tool - The Director of Compliance and Privacy for Health Affairs collaborated with key stakeholders to coordinate the externally staffed access auditing tool with the Medical Records Applications utilized by the Faculty Group Medical Practice, NeighborhoodHELP, the Center for Children and Families, and Student Health.
- JumpForward Compliance Platform - The Athletics Compliance Office leveraged the *JumpForward* platform to automate and monitor key compliance functions such as recruiting activities, ticket management and financial aid. The platform integrates an NCAA rules engine and flexible workflows to effectuate communication and education with athletic staff members.

### Compliance Calendar Monitoring

- Administered the Compliance Requirements Matrix, an automated platform that includes deadlines for items requested of business partners throughout the campus by regulators and a verification process for required submissions.
- Continued to work with Information Technology to address improvements to the Compliance Requirements Matrix Platform to support this Compliance monitoring function.
- Communicated with business partners to remind them of deadlines and to seek verification of submissions for the following compliance items within this reporting period:
  - Federal Tax and FICA Tax Remittance
  - Institutes and Centers | Historical Evaluation/Review Summaries
  - NCAA Membership Financial Report
  - NCAA IPP Health and Safety Survey
  - University President Agreed-Upon Procedures Report
  - Office of Federal Affairs Federal Lobbying Disclosure Reports

- Reporting of Payments of Royalties
- Fringe Benefits Reporting (Form 941)
- Student Loan Interest - Federal Grant and Loan Programs (Form 1098-E)
- Internal Revenue Code (IRC) – 403(b) Universal Availability Notice
- Tuition Payment Credit Reporting Requirements (Form 1098-T)
- Form 1099-MICS -Independent Contractors, Report of Miscellaneous Income, Reporting of Payments of Royalties
- Foreign Source Reporting
- New Hire Report
- W-2, W-3 (IRS Forms)
- Social Security Number (SSN) Verification Report
- Compliance International Shipping Process Assessment
- Student & Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification
- NCAA FBS Attendance Report
- Effective Period of Withholding Exemption Certificate
- Return of Information as to Payments to Employees
- National Science Foundation (NSF) Universal Resource Locator (URL) Reporting
- Emergency Planning and Community Right to Know Act (EPCRA) Notification
- Form 1042/1042-S Filing and Information Returns
- Data Requests to Florida Board of Governors Compliance Verification
- Affirmative Action Plan (AAP)
- Continuing Disclosure Obligation - Securities and Exchange Commission

## **ENFORCE AND PROMOTE STANDARDS THROUGH A SYSTEM OF INVESTIGATIONS, DISCIPLINE, INCENTIVES AND CORRECTIVE ACTIONS**

The 2022-2023 Annual Work Plan includes continuation of the Compliance Office assisting in investigations and reviews, overseeing the Ethical Panther Hotline, making effective use of “Scorecards” to highlight accountability, awarding professional development credits for completion of compliance tasks, and providing oversight and guidance to compliance partners regarding corrective actions.

### **Align Completion of Compliance Tasks with the Performance Excellence Process (PEP)**

- Continued work with the Division of Human Resources to ensure consequences for employees who fail to complete required

compliance tasks following the Escalation Protocol.

- Continued work with the Division of Human Resources to implement a system to inform supervisors of employees who have not completed compliance tasks for inclusion in the Performance Excellence Process (PEP).

### **Administer, Support, and Promote the Florida International University Ethical Panther Hotline**

- Continued administration of the FIU Ethical Panther Hotline to include assignment, review, and tracking of 73 open reports through the end of December (including 22 new reports from January-March), data compilation, trend review, and reporting.
- Continued to partner with the Division of Human Resources and the Office of Civil Rights Compliance and Accessibility to improve case management workflows.
- Coordinated the triage of reports by the Hotline Reports Review Committee, consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
- Responded or facilitated response to each identified reporter to confirm that the report had been received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance Website, the new Export Control Website, the Policy Library, and in various communications.
- Reviewed automated weekly reports to monitor progress on investigations stemming from Ethical Panther Hotline cases.
- Worked with Human Resources Information Systems to create reports and dashboards to illustrate reporting trends for submissions included in the iSight case management system for Ethical Panther Hotline reports received.
- Met with FIU Police, Office of Internal Audit, Office of Student Conduct and Academic Integrity, and the Office of the Registrar to coordinate case closures originating with Ethical Panther Hotline Reports.
- Disseminated templates to those investigators outside of the iSight case management system to track those cases.
- Worked with the Office of Internal Audit to discuss methods of including information regarding internal audit investigations within the iSight case management system for more efficient and comprehensive tracking of IA cases. Additionally, worked with the HRIS team to develop mechanisms within the iSight case management system to appropriately categorize and report on internal audit cases that will be eventually inputted into the system.

### **Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct**

- Continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- Worked with Human Resources to develop appropriate corrective actions for failure to complete required compliance tasks.
- Worked with Associate Athletic Director of University Compliance to ensure compliance with all NCAA regulatory obligations.
- Worked with Director of Health Affairs Compliance to ensure compliance with HIPAA Privacy obligations.
- Worked with Human Resources to develop procedure and consequence for failure to follow HR protocols for proper onboarding of employees.

## **RISK MANAGEMENT**

**The 2022-2023 Annual Work Plan includes continuation of the Compliance Office making effective use of the Enterprise Risk Management Framework, including assisting risk owners in making risk informed decisions and responding to key identified risks by implementing proper controls and mitigating measures and facilitating continuous learning.**

### **Educate Risk Owners Regarding Risk Management Principles**

- Continued to meet with the Chief Audit Executive to further develop a process for mitigating identified risk across the enterprise by educating risk owners and risk managers and developing a system of accountability.
- Developed specifications for the development and management of the Panther Enterprise Risk Management Platform.
- Continued to review and address emerging risks in partnership with OGC and other key stakeholders as they occur through new legislative requirements and institutional initiatives and obligations.
- Disseminate weekly foreign influence risk updates and communications from FIU's local FBI liaison to key stakeholders.

## Office of Internal Audit Status Report



Board of Trustees

June 15, 2023





## Office of Internal Audit

**Date:** June 15, 2023

**To:** Board of Trustees Audit and Compliance Committee Members

**From:** Trevor L. Williams, Chief Audit Executive

A blue ink signature of Trevor L. Williams is written over the name.

**Subject:** OFFICE OF INTERNAL AUDIT STATUS REPORT

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I am pleased to provide you with our quarterly update on the status of our Office's activities. Since our last update to the Board of Trustees Audit and Compliance Committee on February 23, 2023, we have completed the following projects:

### Projects Completed

#### Audit of the Robert Stempel College of Public Health & Social Work Internal Controls

We have completed an audit of Robert Stempel College of Public Health & Social Work Internal Controls for the period July 1, 2021, through June 30, 2022, and have assessed the current practices through January 2023. The audit focused on assessing the effectiveness of internal controls and procedures relating to operations, finances, and information security over non-research related activities. Specifically, we examined revenues, payroll administration, procurement of goods and services, travel, and asset management. We also evaluated accreditation standards and information security controls over sensitive and/or confidential information.

The College's interdisciplinary structure combines the Department of Public Health in partnership with the disciplines of Dietetics and Nutrition, Social Work, and Disaster Preparedness. For the Fall 2022 semester, the College had total active students of 1,577, consisting of 766 undergraduate, 704 graduate, and 107 doctoral students. For the 2021-22 fiscal year, the College spent \$16,463,384 in Educational & General funds and \$2,265,491 in Auxiliary funds.



In summary, we concluded that while the College has established internal controls for the areas in scope and has excelled in their management of some of these areas, internal controls over other areas, particularly pertaining to fund balance management, overload contracts, procurement of goods and services, travel expenditures, University credit cards purchases, attractive property, accreditation standards, and information systems security could be strengthened. The audit resulted in 17 recommendations, which management agreed to implement.

### **Audit of the College of Arts, Sciences & Education Internal Controls**

We have completed an audit of the College of Arts, Sciences & Education Internal Controls for the period July 1, 2021, through June 30, 2022, and have assessed the current practices through March 2023. The audit focused on assessing the effectiveness of internal controls and procedures relating to operational, financial, and information security management over research-related activities. Specifically, we examined revenues, payroll administration, procurement of goods and services, travel, asset management, and information security controls over sensitive and/or confidential data.

The College of Arts, Sciences & Education is composed of three schools that are home to the University's widest variety of academic and research programs. From the natural and physical sciences to social sciences and education, it is the largest of FIU's schools and colleges and offers bachelor's, master's, doctorates, and first professional degrees. For the 2021-22 fiscal year, the College received \$55.3 million in research-related revenues and expended \$57.9 million in research funds. As of March 2023, the College's personnel consisted of 598 faculty, 342 adjuncts, 269 administrative, and 72 staff members.

In summary, we concluded that while the College has established internal controls for the areas in scope and has managed some of these areas well, internal controls over other areas, particularly pertaining to personnel administration, procurement of goods and services, travel expenditures, University credit cards purchases, attractive property, and information systems security could be strengthened. The audit resulted in 10 recommendations, which management agreed to implement.

## Work in Progress

The following ongoing audits are in various stages of completion:

<u>Ongoing Audits</u>	
Audits	Status
Facilities Inspection and Deferred Maintenance	Draft report issued
Payments to Separated Employees	Fieldwork in progress
Data Breach of Protected Information	Fieldwork in progress
Digital Brand Management	Fieldwork in progress
Natural Disaster Preparedness and Response	Fieldwork in progress
Food Network South Beach Wine & Food Festival	Planning in progress
Panther Tech	Planning in progress
Continuous Auditing	Fieldwork in progress

## Investigation and Consulting Activities

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. We have evaluated the complaints received and are currently investigating those deemed appropriate for our office to investigate and have referred the others to other appropriate units within the University for investigation. Substantiated allegations that are deemed to be significant and credible are reported to the University President and Board of Trustees.

## Other Activities

The Board of Governor Regulation 4.002, *State University System Chief Audit Executives*, requires the chief audit executive to develop audit plans based on the results of periodic risk assessments and submit the plans to the board of trustees for approval. The Chief Audit Executive has developed the Risk-Based Five-Year Audit Plan. In developing the Plan, we consulted with key stakeholders across the University to ensure relevant risks were considered. The Plan aims to provide audit coverage in areas with higher risks and to utilize audit resources efficiently.

The Office of Internal Audit Policy & Charter #125.205, which was last revised on July 1, 2020, requires the Chief Audit Executive to review the Charter with the Board of Trustees Audit and Compliance Committee at least every three years for consistency with applicable

Board of Governors and University regulations, professional standards, and best practices. The Chief Audit Executive has completed a review of the Charter as required. The review has resulted in some inconsequential revisions to the Charter, which has been provided for review and approval by the Board of Trustees Audit and Compliance Committee. The Committee should be aware that while the Charter conforms to the current professional standards followed by the Office of Internal Audit, The Institute of Internal Auditors has recently issued an exposure draft of proposed professional standards that would necessitate a subsequent review of the Charter once those standards are adopted.

The Chief Audit Executive has updated to the Office of Internal Audit Professional Practice Guide (Operating Manual), which was last updated in 2014. Since 2014, the Office has transformed many of its operating practices and methodologies, including migrating from a paper-based work paper documentation system to fully electronic work paper documentation. The update codifies the changes to the Office's workflows and practices into the Operating Manual. All staff members of the Office of Internal Audit are required to review the revised Operating Manual to refresh their understanding of the Office's current operating guidelines.

In an effort to be agile and to increase the value the Office of Internal Audit adds to FIU, consistent with our Office's Continuous Auditing Framework, we have developed a collection of queries scripts. These queries will be useful in performing audits and other non-attest engagements on an ongoing basis.

## **Professional Development**

Our staff members continue to take advantage of professional development opportunities that are available to them. Most of the staff attended a virtual fraud summit where fraud awareness and applying fraud detection and prevention techniques were discussed.