FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE

Florida International University
Modesto A. Maidique Campus
Graham Center Ballrooms

Thursday, December 5, 2019
8:00 a.m.

Chair: Gerald C. Grant, Jr.
Vice Chair: Natasha Lowell
Members: Leonard Boord, Michael G. Joseph, Joerg Reinhold, Sabrina L. Rosell

AGENDA

1. **Call to Order and Chair's Remarks**   Gerald C. Grant, Jr.

2. **Approval of Minutes**   Gerald C. Grant, Jr.

3. **Discussion Items** *(No Action Required)*

    3.1 Office of Internal Audit Status Report   Trevor L. Williams

    3.2 University Compliance and Ethics Quarterly Report   Jennifer LaPorta

4. **New Business**   Gerald C. Grant, Jr.

    4.1   Senior Management Discussion of Audit Processes

5. **Concluding Remarks and Adjournment**   Gerald C. Grant, Jr.

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FIU Board of Trustees Audit and Compliance Committee Meeting

Time: December 05, 2019 8:00 AM - 8:45 AM EST

Location: FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

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THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
Audit and Compliance Committee
December 5, 2019

Subject: Approval of Minutes of Meeting held September 18, 2019

Proposed Committee Action:
Approval of Minutes of the Audit and Compliance Committee meeting held on Wednesday, September 18, 2019 at the FIU, Modesto A. Maidique Campus, MARC 290, Earlene and Albert Dotson Pavilion.

Background Information:
Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on Wednesday, September 18, 2019 at the FIU, Modesto A. Maidique Campus, MARC 290, Earlene and Albert Dotson Pavilion.

Supporting Documentation: Minutes: Audit and Compliance Committee Meeting, September 18, 2019

Facilitator/Presenter: Gerald C. Grant, Jr., *Audit and Compliance Committee Chair*

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FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE
MINUTES
SEPTEMBER 18, 2019

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 Gerald C. Grant, Jr. at 8:02 a.m. on Wednesday, September 18, 2019, at the FIU, Modesto A. Maidique Campus, MARC 290, Earlene and Albert Dotson Pavilion.

Committee Chair Grant welcomed all Trustees and University faculty and staff to the meeting.

General Counsel Carlos B. Castillo conducted roll call of the Audit and Compliance Committee members and verified a quorum. Present were Trustees Gerald C. Grant, Jr., *Chair*; Natasha Lowell, *Vice Chair (by phone)*; Leonard Boord; Michael G. Joseph *(by phone)*; Joerg Reinhold; and Sabrina L. Rosell (arrived late).

Trustees Dean C. Colson, Marc D. Sarnoff, and Roger Tovar and University President Mark B. Rosenberg also were in attendance.

2. Approval of Minutes

Committee Chair Grant asked that the Committee approve the Minutes of the meeting held on June 19, 2019. A motion was made and unanimously passed to approve the Minutes of the Audit and Compliance Committee Meeting held on Wednesday, June 19, 2019.

3. Discussion Items

3.1 Audit and Compliance Committee Charter

General Counsel Castillo explained that the Committee's Charter was created in compliance with Florida Board of Governors (BOG) Regulation and in alignment with best practices. He indicated that, under the leadership of Committee Chair Grant, a workgroup was developed in order to engage in the review of the Committee Charter. General Counsel Castillo noted that Chief Audit Executive Trevor L. Williams, Chief Compliance and Privacy Officer Jennifer LaPorta, and Senior Vice President of Administration and Chief Financial Officer Kenneth A. Jessell also participated in the workgroup. General Counsel Castillo explained that as a result of the workgroup's review, no proposed amendments were being recommended.

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3.2 Office of Internal Audit Status Report
Chief Audit Executive Trevor L. Williams presented the Internal Audit Status Report, providing updates on recently completed audits. In terms of the audit of the activity and service fee and assessment of the current fee allocation practices, he explained that the audit concluded that there were adequate controls and procedures over the allocation and use of A&S fees. He indicated that the calculation of the A&S fee increase could be refined and that the manner in which expenditures are accounted for and processed, including the timeliness of approving payroll contracts needs enhanced diligence when being executed. He noted that management is in the process of implementing the ten audit recommendations.

Mr. Williams described the findings related to the Facilities Management data systems controls audit. He noted that the audit identified opportunities to strengthen Facilities' internal controls that pertain to malware prevention, risk assessments, enabling audit log capability, disabling generically-named user accounts, mitigating information systems' vulnerabilities, reviewing firewall rules, sharing the University's continuity of operations plan with the Department of Emergency Management, and documenting business continuity test results, corrective actions, and lessons learned. Mr. Williams noted that of the 10 audit recommendations, four will be implemented within four months or less.

Mr. Williams reported on the audit of Admissions Operations, Enrollment Management and Services internal controls and data security governing the use and dissemination of personal data pursuant to the requirements of the Florida Department of Highway Safety and Motor Vehicles Contract Number HSMV-0910-16 ("MOU"). He stated that the audit concluded that, in all material respects, the internal controls over personal data are adequate to protect the personal data from unauthorized access, distribution, use, modification or disclosure pursuant to the terms of the MOU and that any and all deficiencies or issues found during the audit have been corrected and measures enacted to prevent recurrence.

Mr. Williams explained that the prior audit recommendation follow-up process has recently evolved to include examination of corroborating documented evidence to validate the self-reported status of the recommendation. He further stated that when the Office of Internal Audit is unable to validate the reported status, the auditee is notified, and the status is adjusted accordingly. Mr. Williams explained that through this process of surveying management on their progress towards completing past recommendations that were currently due for implementation and the validation of the reported status, the Office of Internal Audit has concluded that 25 of 44 recommendations (57 percent) were completed and that 19 of 44 (43 percent) were either partially or not implemented. He indicated that management has provided expected completion dates for the 19 recommendations that were not completed. In terms of fiscal year 2018-19 results, he pointed out that 98 of 126 recommendations (78 percent) were completed and that 28 of 126 recommendations (22 percent) were partially implemented.

Mr. Williams also provided an update on vacant positions within the Office of Internal Audit, indicating that conditional offers have been extended for all but one of the vacancies and that the anticipated timeline to fill the vacancies ranges from late September to mid-November.

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In response to Trustee Roger Tovar's inquiry relating to implementation delays, Mr. Williams described the follow-up process for audit recommendations implementation, noting that communication with management is initiated once implementation due dates approach and that extensions to the due dates are sometimes warranted due to the nature of the recommendation. Relating to audit recommendations and implementation delays, President Mark B. Rosenberg indicated that a follow-up discussion will be planned for the Committee's next regularly scheduled meeting in order to determine whether there are commonalities in the delays and if there are other issues to be considered such as when the audit is issued.

3.3 University Compliance and Ethics Update

Chief Compliance and Privacy Officer Jennifer LaPorta provided the University Compliance and Ethics Update. She reported on the launch of new compliance platforms, in terms of policy and training, in addition to the compliance hotline. She also provided an overview of the compliance and ethics survey, policies currently in development and recently launched campaigns. She described the first compliance liaison meeting of the year and explained that the updated and revised Enterprise Risk Management framework will be presented to the Committee once completed. She indicated that the process of identifying and addressing enterprise risks at FIU is being further developed, adding that the process will also help to provide additional guidance to University risk owners.

Ms. LaPorta mentioned that the Compliance Office has been collaborating with the Division of Human Resources on a roundtable discussion where obstacles for reporting misconduct are discussed. Ms. LaPorta also provided an update on the recruitment of three professional compliance positions, noting that the positions have been posted and are in process.

4. Reports

There were no questions from the Committee members in regards to the annual reports pertaining to the Office of Internal Audit and the Office of Compliance.

5. New Business

5.1 Office of Internal Audit Discussion of Audit Processes

Committee Chair Grant noted that, as is stipulated in the Audit and Compliance Committee Charter, the Committee must meet with the Chief Audit Executive without the presence of senior management. He further noted that because this meeting is conducted in the Sunshine, no one present was required to leave during the discussion with the Chief Audit Executive, adding that this was strictly voluntary.

The Committee met with the Chief Audit Executive to discuss the internal audit process. In discussing the audit follow-up process and in response to the Trustees' inquiry, Mr. Williams described the planned escalation process for ensuring timely implementation of outstanding audit recommendations and discussed a collaborative team approach where the Office of Internal Audit assists management in fulfilling its implementation responsibilities. In response to Committee Chair Grant's inquiry, Mr. Williams confirmed that management was cooperating fully with the staff of the Office of Internal Audit to enable them to perform their function without hindrance. Mr. Williams introduced Ms. Stephanie Price, Audit Project Manager and commended the staff of the Office of

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Internal Audit for the work they have accomplished during the last fiscal year. On behalf of the Committee, Committee Chair Grant commended the efforts of the Office of Internal Audit team.

6. Concluding Remarks and Adjournment

With no other business, Committee Chair Gerald C. Grant, Jr. adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Wednesday, September 18, 2019, at 8:49 a.m.

There were no Trustee requests.

Office of Internal Audit
Status Report

BOARD OF TRUSTEES

December 5, 2019

FIU | FLORIDA INTERNATIONAL UNIVERSITY

Date:	December 5, 2019
To:	Board of Trustees Audit and Compliance Committee Members
From:	Trevor L. Williams, Chief Audit Executive
Subject:	**OFFICE OF INTERNAL AUDIT STATUS REPORT**

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 September 18, 2019, the following projects were completed:

Audit of the Nicole Wertheim College of Nursing and Health Sciences

We have completed an audit of the Nicole Wertheim College of Nursing and Health Sciences revenues and expenditures emanating primarily from the operation of the College's continuing education programs for the period July 1, 2017, through December 31, 2018, and an assessment of current practices through June 30, 2019. Said revenues and expenditures for the six in-scope auxiliary operations (for credit and non-credit) totaled approximately $4.7 million and $3.7 million, respectively. The objective of our audit was to determine if established operational and financial controls and procedures over the College's auxiliary operations were: (a) adequate and effective; (b) being adhered to; and (c) in accordance with established University policies and procedures, and applicable laws, rules, and regulations.

While some aspects of the College's operations are functioning well, our audit identified opportunities for improvement over others. Specifically, improvements to operational and financial controls related to auxiliary operations, revenue reconciliation, payroll and personnel administration, expenditure management, and compliance with University policies and procedures are warranted. The audit resulted in 18 recommendations, which management has agreed to implement.

Audit of Treasury Management

The Florida International University Board of Trustees and the four-member Investment Committee, who manages the assets of the University's investment portfolio, oversee the University's treasury function. The Committee meets quarterly to review the investment portfolio's performance and to determine if the investment objectives set forth in the

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Investment Policy are being met. We audited the University's Treasury Management function, including the transactions and investment positions for the period July 1, 2017, through December 31, 2018, and assessed the current practices through May 2019. At December 31, 2018, the University's investments totaled $342.8 million. During the audit period, investment purchases and sales totaled $177.5 million and $187.3 million, respectively. The objectives of our audit were to determine whether the Office of the Treasurer's procedures and internal controls ensure that: (a) the monitoring and reporting of the Portfolio's performance is adequate; (b) investment policies and procedures are in compliance with all applicable laws, rules, regulations, and best practices; (c) controls for executing investment transactions are adequate and comport with best practices; (d) the University is compliant with all indentures; (e) procedures surrounding cash exhibit proper segregation of duties and are processed adequately; and (f) processes for accessing new and ongoing relationships are proper.

Our audit concluded that the treasury management function is generally operating effectively. Nevertheless, we identified opportunities for improvement related to the documentation and approval of policies and procedures, the timely completion of proper background screenings and Conflict of Interest disclosures, and the inconsistent manner in how investment manager fees are reported that could result in incomplete reporting. The audit resulted in six recommendations, which management has agreed to implement.

Work in Progress

The following ongoing audits are in various stages of completion:

Audits	Status
Accounts Receivable	Drafting report
Payroll Irregularities and Fraud Controls	Fieldwork in Progress
Performance Based Funding Metrics Data Integrity	Fieldwork in Progress
Athletics Health Services Billing & Coding Process and Contract Performance	Planning

One of the responsibilities of the Office of Internal Audit is to investigate allegations of financial fraud, waste, abuse, wrongdoing, and any whistle-blower complaints. Accordingly, from time to time our office receives and reviews complaints from various sources: The Governor's Office, the Florida State University System Board of Governors' (BOG) Inspector General, the FIU hotline, Human Resources, and sometimes directly from a complainant. Our office has received five such complaints, which we are currently evaluating. The details of the complaints are confidential and protected from disclosure while being evaluated.

Our office has been working on the development of an application for managing the implementation of audit recommendations. This application will provide the platform

through which management will be informed about recommendations coming due for implementation and for them to upload both a description of the recommendation's status and supporting documentation. It will also enable us to evaluate management's response and communicate our conclusions with management. We believe this tool will make this process more efficient and effective. Our aim is to rollout the platform within the next two months, after testing is completed.

In response to the Trustees request, we compiled a matrix of the ratings assigned to the five internal control criteria that are rated in the audit reports published by the Office of Internal Audit from FY 2017 to current. We found that the data gathered could not provide a singular compelling indicator of the overall state of compliance and risk management at the University. If there is an inference to be drawn from the data, it would be that the areas audited during this period reflect a maturing risk and control environment, in that 97% of the inflection points were rated either satisfactory or fair.

Quality Assurance and Improvement Program (QAIP)

As required by The Institute of Internal Auditors' International Professional Practices Framework, the Chief Audit Executive (CAE) has developed and maintained a QAIP that covers all aspects of the internal audit activity. Pursuant to the Framework, the QAIP must include both internal and external assessments of the internal audit activity. The external assessment must be performed at least once every five years and may be accomplished using two approaches: a full external assessment or a self-assessment with independent external validation. In the furtherance of satisfying this requirement, we have begun the process of arranging for the performance of an external quality assurance review by a qualified, independent assessor. The review will entail a validation of the internal self-assessment that will be performed by the CAE to determine the extent that our office complies with the IIA's *International Standards for the Professional Practice of Internal Auditing*. The results of the internal self-assessment and the external validation review will be shared with the Audit and Compliance Committee, once completed.

Professional Development

Audit staff continue to take advantage of professional development opportunities. To that end, we are pleased to congratulate Mr. Manuel Sanchez, Assistant Audit Director, on his accomplishment of achieving the professional designation of Certified Fraud Examiner.

Other Matters

Our office's recent recruitment efforts have been quite successful. All vacancies, except for a Senior Auditor position, have been filled. We are continuing the recruitment process to fill that remaining vacancy. Recent additions to our staff include:

(1) Mr. Henley Louis-Pierre, Senior Information Systems Auditor, who transferred from FIU's Green Library. He has three degrees from our prestigious University, including a Bachelor in Information Technology and a Master of Science in Cybersecurity; multiple professional certifications, including Certified Information Systems Auditor and Certified Information Systems Security Professional; and eight years of Information Technology experience.

(2) Mr. Alexis Rivas, Senior Auditor, has both Bachelor and Master of Accounting degrees from FIU. He is a Certified Public Accountant with almost six years of professional accounting and auditing experience.

(3) Ms. Lillian F. Spell, Audit Manager, comes to us from the Leon County Clerk of Circuit Court and Comptroller office where she managed the internal audit function of that entity. She has a Master of Accounting and Financial Management degree from Keller Graduate School of Management and is currently a Doctor of Business Administration (DBA) student. She also has 14 years of professional auditing experience and multiple professional certifications, including Certified Internal Auditor, Certified Fraud Examiner, Certified Government Auditing Professional, Certified Inspector General Auditor, Certified Internal Controls Auditor, and Certified Information Systems Auditor.

(4) Ms. Maria R. Lopez, Audit Manager - Information Systems, joins us with more than 20 years of experience in auditing with expertise in finance and technology. She has a Master of Science in Technology Management with concentration in Cybersecurity degree from Columbia University and multiple professional certifications, including Certified Fraud Examiner and Certified Information Systems Auditor. She has also received a professional accountant license from the Republic of Colombia.

Additionally, we have added two new student interns, Anju Wilson and Julian Gutierrez, to replace our student interns who graduated during the summer.

The CAE attended a State University Audit Council (SUAC) meeting of fellow CAEs, hosted at the University of Central Florida in Orlando, on October 23-24, 2019. The Council members discussed various audit related topics, including the performance-based funding and preeminence metrics integrity audits, Crowe – State University System internal management and accounting control and business process review, Auditor General three-peat findings, whistle-blower guidance and investigation process, risk assessment tools and framework, and non-academic admission procedures. The group also received an update on legislative and Florida Board of Governors activities and other issues on the horizon.

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Audit and Compliance Committee MEETING

December 5, 2019

Office of Internal Audit
COMPILATION OF INTERNAL CONTROL RATING

Board of Trustees

December 5, 2019

COMPILATION OF INTERNAL CONTROL RATING

FIU | Board of Trustees

- 29 audits published from FY 2017 to current

- Five criteria rated: Process Controls, Policy and Procedures Compliance, Effect, Information Risk, and External Risk

- Three ratings assigned: Satisfactory, Fair, or Inadequate

- 145 inflection points

Conclusion:

- 97% satisfactory or fair rating

- Overall, areas audited reflect a maturing risk and control environment.

3

COMPILATION OF INTERNAL CONTROL RATING

FIU | Board of Trustees

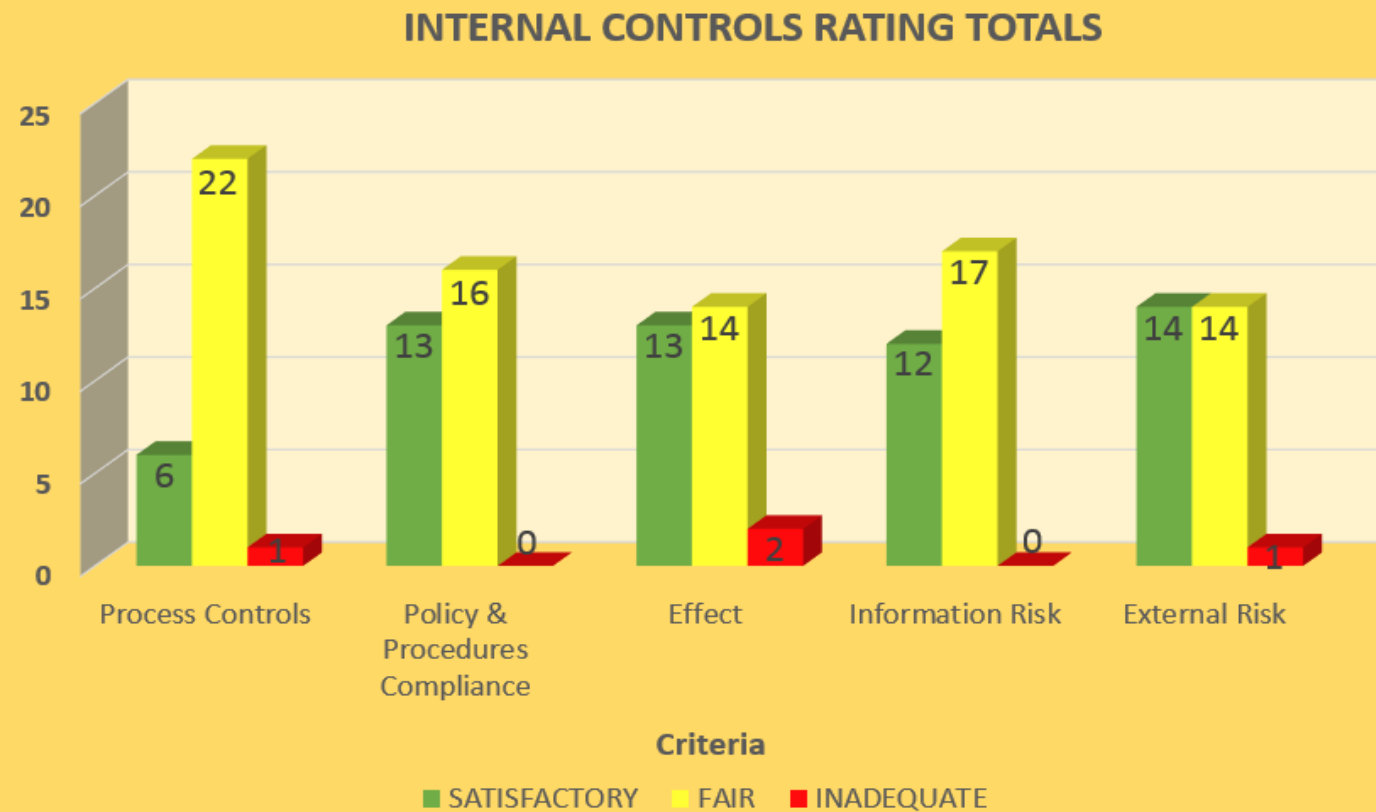| INTERNAL CONTROLS LEGEND			
CRITERIA	**SATISFACTORY**	**FAIR**	**INADEQUATE**
Process Controls (Activities established mainly through policies and procedures to ensure that risks are mitigated and objectives are achieved.)	Effective	Opportunities exist to improve effectiveness	Do not exist or are not reliable
Policy & Procedures Compliance (The degree of compliance with process controls – policies and procedures.)	Non-compliance issues are minor	Non-compliance Issues may be systemic	Non-compliance issues are pervasive, significant, or have severe consequences
Effect (The potential negative impact to the operations – financial, reputational, social, etc.)	Not likely to impact operations or program outcomes	Impact on outcomes contained	Negative impact on outcomes
Information Risk (The risk that information upon which a business decision is made is inaccurate.)	Information systems are reliable	Data systems are mostly accurate but can be improved	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions
External Risk (Risks arising from events outside of the organization's control; e.g., political, legal, social, cybersecurity, economic, environment.)	None or low	Medium	High

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COMPILATION OF INTERNAL CONTROL RATING

FIU | Board of Trustees

CRITERIA PERCENTAGES
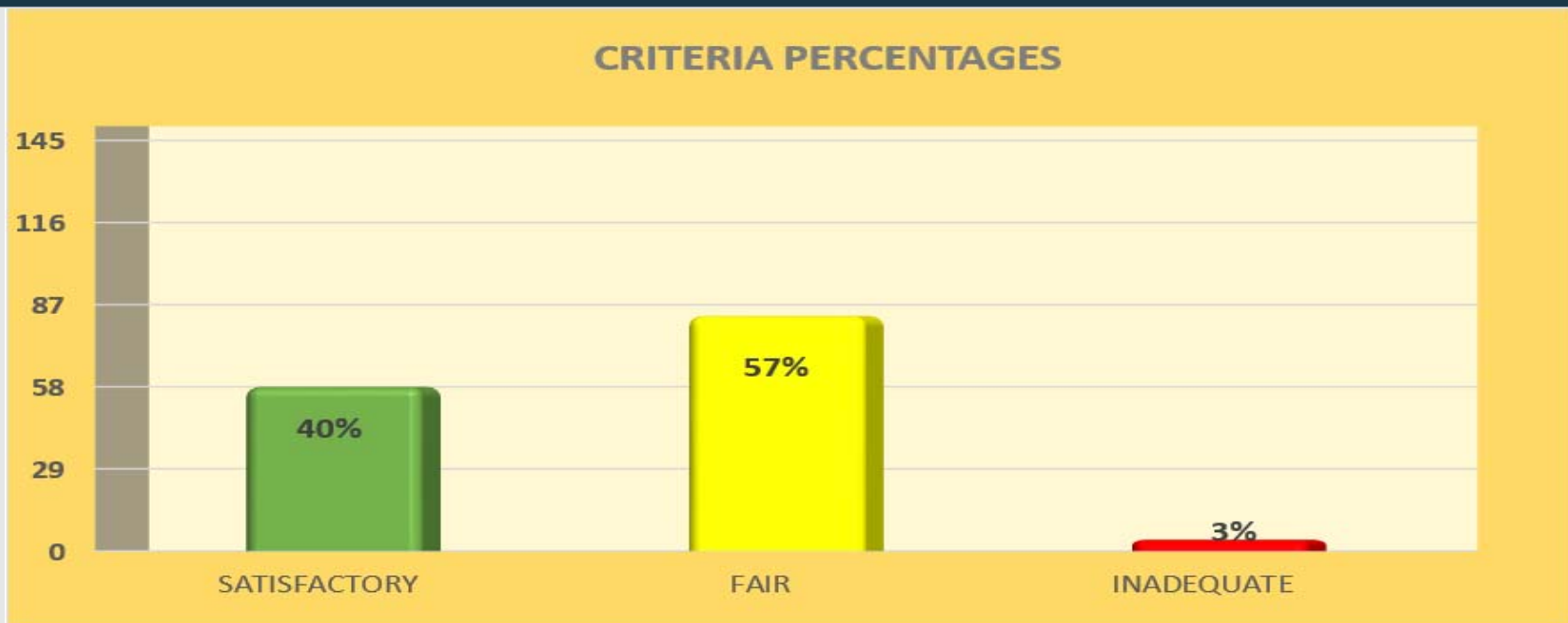
CRITERIA LEGEND	OVERALL ASSESSMENT
SATISFACTORY = 40%	Maturing risk and control environment
FAIR = 57%	97% FAIR to SATISFACTORY
INADEQUATE = 3%	13 of 29 audits rated predominantly fair

COMPILATION OF INTERNAL CONTROL RATING

CRITERIA RATINGS FY 2017-CURRENT

INTERNAL CONTROLS RATING TOTALS

COMPILATION OF INTERNAL CONTROL RATING

Questions/Discussion

Audit and Compliance Committee MEETING

December 5, 2019

2019-2020 Compliance Work Plan Status Update

The Office of University Compliance and Integrity is pleased to present the status update for the 2019 – 2020 Compliance Work Plan. The information reflects progress on the key action items and other compliance activities for the first quarter of fiscal year 2019-2020 (July 1 – September 30).

Completed	In Process	Not Begun
✓	●	N/B

Program Structure and Oversight			
Organizations are expected to have high-level oversight and adequate resources and authority given to those responsible for the program.			
Compliance Program Objective	**Key Action Items**	**Summary**	**Progress Indicator**
Facilitate discussion and support initiatives related to compliance governance.	Privacy Governance Committee	• Drafted Privacy Governance Charter. • Identified key FIU constituents for membership.	●
	Foreign Influence Task Force	• Drafted Foreign Influence Task Force Charter. • Identified, drafted and distributed resource documents to membership. • Agenda and training developed for first meeting (December 12, 2019).	●
Supervisor and manager training in collaboration with Human Resources.	Develop and conduct compliance training.	• Facilitated meetings and ongoing discussions with Human Resources and the Office of the General Counsel to identify key training areas. • Developed interactive Compliance and Ethics training materials in collaboration with State University System ("SUS") consortium subcommittee.	●

Communicate all major compliance initiatives with senior leadership to coordinate messaging.	Develop and execute communication campaigns for major compliance initiatives.	• Reported status of major initiatives such as the Foreign Influence Task Force, the Policy Framework Project, the Code of Conduct launch, Export Controls program enhancements, etc. to OPS, DAC, and Executive Committee leadership.	●
Compliance Liaison Scorecard	The Compliance Liaison Scorecard will be used to track the level of program participation for each Compliance Liaison. The scorecard is made available to the Division of Human Resources and the supervisor of the Compliance Liaison.	• Conducted first quarterly Compliance Liaison meeting in addition to monthly one-on-one meetings between the Chief Compliance Officer ("CCO") and Compliance Liaisons. • Liaison Scorecard further developed and used to track: - Participation in group initiatives such as quarterly meetings and special assignments - Participation in monthly one-on-one meetings with the CCO (to ensure regular discussion regarding risk management and compliance challenges within each liaison's respective area)	●
Policy Working Group Member Scorecard	The Policy Working Group Member Scorecard will be used to track the level of program participation for each member. The Scorecard will include participation in group initiatives and will be made available to executive leadership through the Monthly Compliance Report.	• Developed Policy Working Group Scorecard. • Included scorecard in the July, August and September monthly Compliance Reports to the President, Vice Presidents and Deans.	●

Enterprise Risk Management Advisory Committee	Compliance Liaisons will serve as the Enterprise Risk Management ("ERM") Advisory Committee and will continue with governance responsibilities related to the ERM.	• Discussed role of compliance liaisons at first quarterly meeting. • Scheduled meeting for the Chief Audit Executive to present the enterprise risk "heat map." • Identified tool, in collaboration with Chief Audit Executive, to track risk mitigation efforts supported by the Compliance Liaisons.	●

<table>
<tr><td colspan="4" align="center">Standards of Conduct and Policies</td></tr>
<tr><td colspan="4">Organizations are expected to have standards reasonably capable of preventing and detecting misconduct.</td></tr>
<tr><td>Compliance Program Objective</td><td>Key Action Items</td><td>Summary</td><td>Progress Indicator</td></tr>
<tr><td>Leverage the University Policy Workgroup to impact the FIU culture of compliance.</td><td>Review and update Policy Framework.

Conduct substantive review of all official University policies.</td><td>• Met with the Policy Workgroup and updated the official FIU policy template after seeking feedback across campus.
• Reviewed the current policy approval process, distribution audience and review process.
• Developed process and scheduled policy owner review of all official University policies for Spring 2020, to include multidisciplinary review by the Policy Workgroup.</td><td>●</td></tr>
<tr><td></td><td>Analyze the annual Policy Program Survey.</td><td>Policy Program Survey distributed to University according to schedule. Results analyzed by the Policy Workgroup to track trends and inform decision making related to policy development and distribution.</td><td>✔</td></tr>
</table>

| Conduct policy campaigns to inform the University community of new and updated policies and core policies in need of regular dissemination. | 25 Scheduled Policy Campaigns for 2019-2020. | The following policies were distributed according to schedule:

 • Gift Policy
 • Adding and Dropping of Courses Policy (includes Adding and Dropping of Courses policy and the Adding or Registering After the First Week of Classes procedure)
 • Drug-Free Campus/ Workplace Drug and Alcohol Abuse Prevention Policy
 • Incident Response Plan
 • Authorization and Modification of Courses
 • Missed Class related to Authorized University Events
 • Spouses and Relatives as Students
 • Verification of Credentials for Faculty
 • Service and Emotional Support Animals on Campus
 • University Travel Expense
 • Approvals Required on Electronic Proposal Routing Approval Form Prior to Proposal Submission
 • Research Misconduct
 • Nepotism in Research
 • Conflict of Interest in Research
 • Office of Research and Economic Development Prior Approval of Sponsored Project Proposals

 • Remaining 10 policies scheduled for Spring 2020 distribution. | ● |

| | Transition the policy distribution, attestation and tracking system to Canvas/Catalog. | • Selected FIU Canvas/Catalog as FIU's official policy platform.
• Met regularly with transition workgroup to fulfill necessary project management steps to effectuate the transition.
• Coordinated with current platform (Convercent) representatives to secure necessary FIU historical data.
• Designed communication campaign for Canvas/Catalogue rollout. | ● |

Training, Education and Communication

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.

Compliance Program Objective	Key Action Items	Summary	Progress Indicator
Support compliance education and training efforts and leverage technology to enhance awareness of important laws, regulation, and policies, and to document training completions.	11 scheduled training campaigns for FY 2019-20	The following trainings campaigns took place according to schedule: • FIU Athletics Travel • Documenting Travel Expenses and Requesting Reimbursement • Allowable Travel Expenses • FIU Travel Business Process • FIU's Travel Policy Origins • Introduction to Travel at FIU • FIU Data Breach Prevention Incident Response Plan Info-graphic • The remaining four campaigns are scheduled for Spring 2020.	●

	Development of University Compliance and Integrity Newsletter	On schedule to be distributed in January 2020, announcing the roll out of several key compliance initiatives	●
	Provide employees with training related to ethical decision making. Provide supervisors and managers with training related to communicating and modeling ethical decision making	Developed a comprehensive, interactive Compliance and Ethics Training Program as part of an SUS Consortium sub-committee Selected FIU Canvas/Catalog, EverFi and current vendors (Compliance Wave and Venngage) to provide training platform and content to the University community	●
	Execution of University Mandatory Training Inventory and Support Project	Institution-wide survey distributed to identify training efforts throughout the FIU Community	●

Risk Assessment, Measurement and Monitoring

Organizations should have in place a system and schedule for routine monitoring and auditing of organizational transactions, business risks, controls and behaviors.

Compliance Program Objective	Key Action Items	Summary	Progress Indicator
Conduct strategic assessments to identify and address compliance and risk.	Ethisphere - Compliance Program Assessment (in progress)	Board of Governors' expectations for the external review of university centralized compliance programs as required in Board of Governors Regulation 4.003(7)(c). Guidance issued March 19, 2019. As a result, FIU has moved forward with this assessment and is gathering documents and data for the assessment consultant.	●

	CynergisTek HIPAA Compliance Program assessment	Met regularly with HIPAA committee to address findings and recommendations related to HIPAA privacy. Developed enterprise wide HIPAA privacy policies.	●
	Develop Compliance Calendar for 2020.	Calendar items requested on schedule and Compliance Calendar is in the process of being finalized for 2020. Each month a communication is sent to units with Compliance related filing deadlines and confirmation is received by University Compliance when filings occur.	●
Support the University-wide effort to develop and implement a comprehensive ERM program.	Educate Risk Owners regarding risk management principles. Assist Risk Owners in determining the most appropriate business response to each risk.	Met with 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.	●
	Provide resources to Risk Owners for reporting updates related to identified risks.	Met with consultant to begin development of "risk mitigation toolbox" for risk owners, including templates for documenting controls and best practices.	●
	Evaluate and report mitigation measure progress related to identified risks.		N/B

Investigations, Discipline and Incentives

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.

Compliance Program Objective	Key Action Items	Summary	Progress Indicator
Maintain policies and procedures to effectively enforce compliance and incentivize employees to perform in accordance with the compliance program, including the obligation to report. Take appropriate investigative actions in response to suspected ethics and compliance violations.	FIU Policy Working Group, Compliance Liaison and Executive Scorecards	Documented and shared on schedule	●
	Policy and training escalation procedure for compliance	Escalation process in place and routinely implemented to achieve maximum campaign completion percentages	●
	New and Integrated FIU Ethical Panther Hotline and Case Management System	Identified a platform which will be used by the Division of Human Resources, the Office of Inclusion Diversity Equity & Access and the Office of University Compliance & Integrity and implementation has begun	●
	Robust collaboration among Compliance, Internal Audit and Human Resources in evaluating reports of misconduct	Collaboration takes place upon receipt of a hotline report to assign the appropriate investigator and degree of urgency to each matter	●
	Review and update materials and training related to rights and protections of reporters of misconduct	Met with the Office of General Counsel, Human Resources and Internal Audit. Reviewed current policies. Incorporated discussion of retaliation into regular training and educational sessions	●

Organization Culture

Organizations are expected to promote an organizational culture that encourages ethical conduct and a commitment to compliance with the law.

Compliance Program Objective	Key Action Items	Summary	Progress Indicator
Consult with the President and executive leadership to encourage and promote a culture of compliance and ethics.	Utilize culture survey tools and focus groups to determine employee concerns and engagement related to compliance and ethics.	Embedded culture-related questions in the Policy Program Survey. Policy Working Group provided observations and identified trends. The trend results will be used to benchmark additional culture survey tools following the Principles and Standards campaign.	●
Promote ethical decision making across the University community.	Conduct trainings and educational opportunities related to ethical decision making.	Partnered with Human Resources to conduct a Compliance "table talk" small focus group discussion which will be repeated in the Biscayne Bay Campus and with a small group of supervisors. Developed interactive compliance and ethics training program as part of a SUS Consortium sub-committee. Began presenting to various departments and groups to discuss ethical decision making and to promote "bystander engagement."	●

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