



Office of Internal Audit
Annual Report
2018-2019



OFFICE OF INTERNAL AUDIT

Date: September 5, 2019

To: Members of the Board of Trustees of Florida International University
Dr. Mark B. Rosenberg, University President

From: Trevor L. Williams, Chief Audit Executive

Subject: **Annual Report for FY 2018-2019**

In compliance with Florida Board of Governors Regulation 4.002, the FIU Office of Internal Audit has prepared this annual report to summarize the Office's activities for the 2018-2019 fiscal year. Board of Governors' Regulation 4.002(8) states that "By September 30th of each year, the chief audit executive shall prepare a report summarizing the activities of the office for the preceding fiscal year." In addition, Board of Governors' Regulation 4.002(6)(d) states that: "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 for approval." On June 19, 2019, the Board of Trustees' Audit and Compliance Committee reviewed and approved the 2019-20 Internal Audit Plan included herein with amendments.

The FIU Office of Internal Audit will continue to promote effective controls, evaluate operational effectiveness and identify opportunities to more efficiently and cost effectively deliver education and other beneficial services to the students of our University. We are committed to providing you with quality information to assist you in decision-making and fulfilling your duties and responsibilities.

We appreciate the support and encouragement you have provided and the cooperation extended to us by University staff.

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INTRODUCTION

The FIU Office of Internal Audit (OIA) serves as an independent appraisal function for the University. Our audits of the University's colleges and departments evaluate financial processes, internal controls, and compliance with applicable laws, rules and regulations, and University policies with a view towards ensuring that services are appropriately delivered in the most efficient, effective, and economic manner possible. Our Office is also responsible for conducting investigations for allegations of fraud, waste, or abuse, and whistleblower complaints.

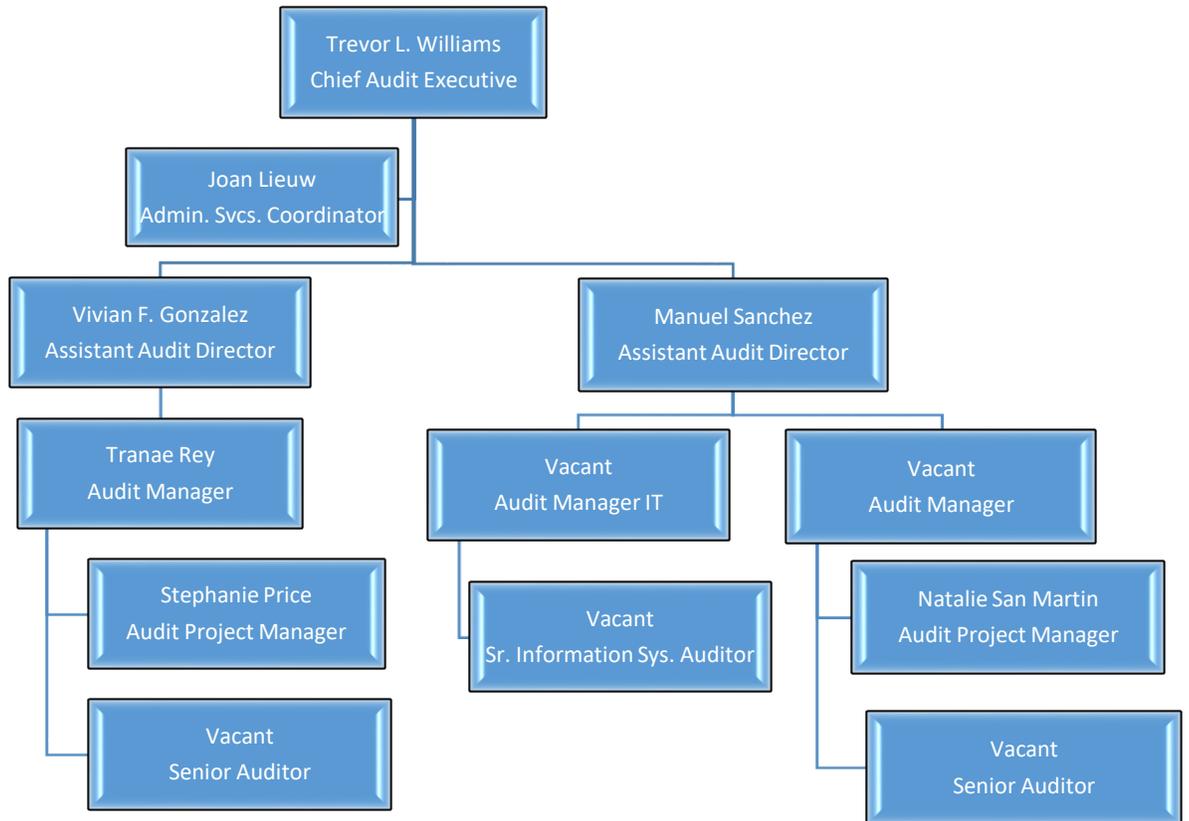
Recognizing the need for independence, the Chief Audit Executive (CAE) has direct reporting responsibility to the University's Board of Trustees' Audit and Compliance Committee. In addition, the audit staff has unrestricted access to all persons, records, systems, and facilities of the University.

In order to accomplish our work, we prepare a risk-based annual audit plan that is reviewed and approved by the Audit and Compliance Committee. We perform our audit work in accordance with the *International Standards for the Professional Practice of Internal Auditing* adopted by the Institute of Internal Auditors.



ORGANIZATION

The Chief Audit Executive is appointed by and operates under the general oversight of the University President. The Chief Audit Executive reports functionally to the Board of Trustees through the Audit and Compliance Committee and administratively to the President through the Chief of Staff. This reporting relationship promotes independence and assures adequate consideration of audit findings and planned corrective actions. The OIA staff reports to the Chief Audit Executive as depicted in the Organizational Chart below.



Mrs. Vivian Gonzalez, who has been a professional staff member with the OIA for approximately nine years, was selected to fill the Assistant Audit Director position vacated by the retirement of Mr. Pyong Cho. In addition, Ms. Joan Lieuw filled the Coordinator of Administrative Services position in the OIA when Ms. Dayanis Borges accepted a position in the University Compliance Office. Other vacancies in the office were created by the departure of three additional staff members who accepted managerial and supervisory positions with non-FIU employers.

The filling of all currently vacant positions in the Office is of the utmost urgency.

STAFF TRAINING

Our internal auditors must possess the knowledge, technical skills, and other competencies needed to perform their individual responsibilities. Accordingly, we have a mandatory continuing professional development program. The entire audit staff individually receives a minimal number of approved training hours. During the year, we also maintained group and personal affiliations with the following professional organizations:

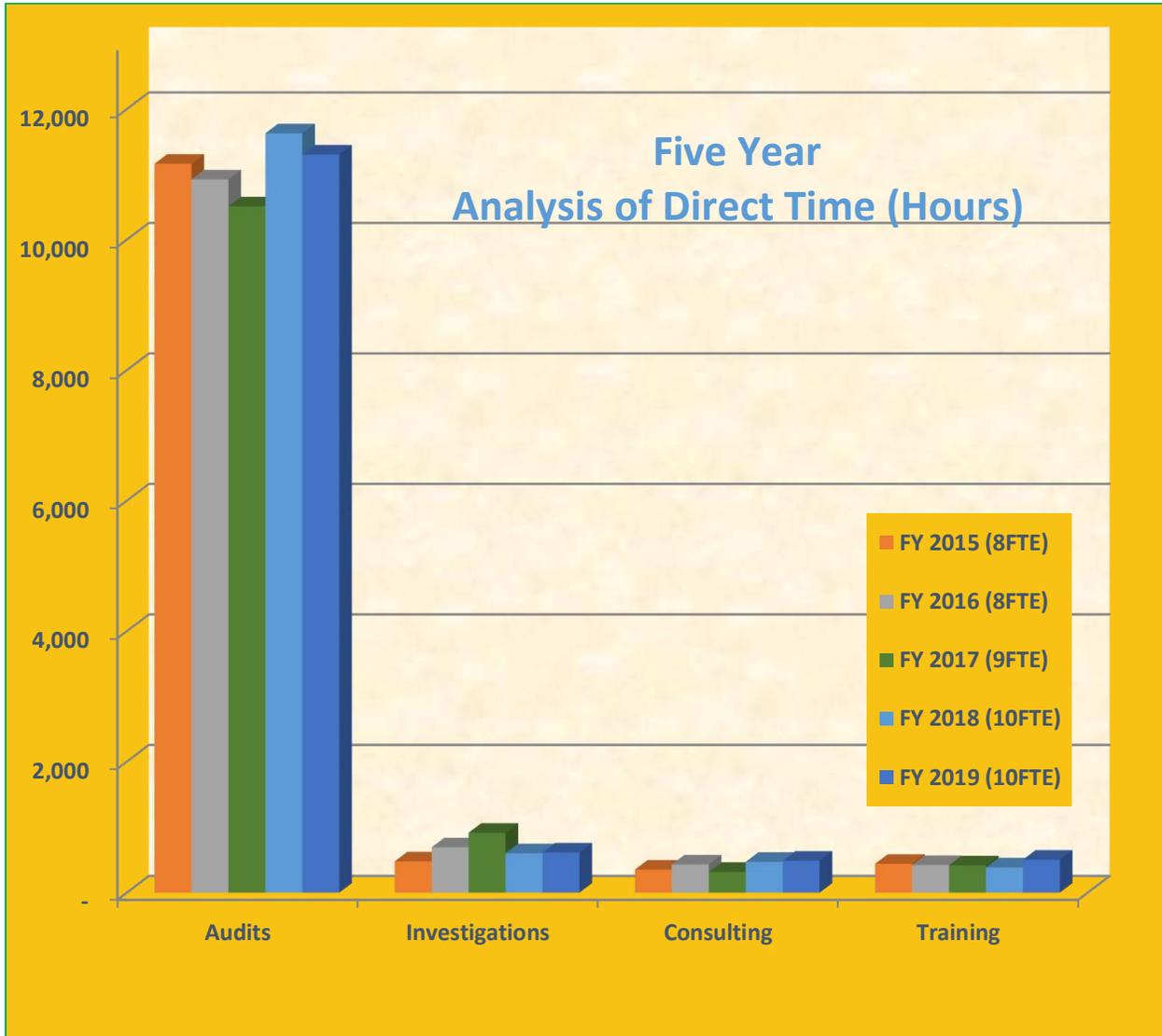
- The Institute of Internal Auditors
- Association of College & University Auditors
- Association of Certified Fraud Examiners
- Association of Healthcare Internal Auditors
- Information Systems Audit and Control Association
- American Institute of Certified Public Accountants
- Association of Local Government Auditors
- Association of Inspectors General

Professional Development

The Office is committed to maintaining a competent, professional staff. To that end, the audit staff continues to take advantage of available professional development opportunities. During the year, three staff members attended an Association of Inspectors General training conference and two received the designation of Certified Inspector General Auditor, while another received the designation of Certified Inspector General upon completion of the requisite course. Collectively, the OIA staff members completed 248 hours of professional development that are directly related to maintaining their professional competence. In addition, his attendance at the State University Audit Council (SUAC) meetings of fellow CAE, and by other means, the Chief Audit Executive stayed abreast of emerging issues that are of State University System of Florida Board of Governors (BOG) concern.

TIME ANALYSIS

The following graph reflects how the OIA's direct staff time was spent during the past five fiscal years:



As depicted, our workload is often difficult to predict as investigations and other unplanned work affect our progress towards completion of the planned audit projects. Nevertheless, we have continued to ensure that an appropriate balance was maintained between audit, investigative, and other accountability activities such as following up on the implementation status of past recommendations.

AUDIT ACTIVITIES

Audit of the Food Network South Beach Wine and Food Festival

The 2017 Festival, held on February 22 – 26, highlighted a collection of world-renowned culinary talents and attracted over 250 sponsors and approximately 65,000 guests from around the world. The Festival’s management reported that since its inception, it has raised over \$26 million directly benefiting the Chaplin School of Hospitality and Tourism Management. Particularly, the 2017 Festival generated over \$9 million in auxiliary fund revenues, with almost \$2 million directly benefiting the University.



The objectives of the audit were to determine whether the Festival’s auxiliary operations were properly accounted for and were managed in accordance with established University policies and procedures, and applicable laws, rules, and regulations.

Our audit concluded that the Festival’s operations were properly accounted for and managed in accordance with established policies and procedures, and revenues generated were used as intended and in accordance with University policy. Nevertheless, opportunities for improvement existed in the following areas: administration over recording of ticket sales, personnel administration, disbursements, supplier contract management, and adherence to PCI compliance. The audit resulted in seven recommendations, which management agreed to implement.

Audit of the Steven J. Green School of International and Public Affairs (SIPA)

SIPA brings together many of the University's international disciplines and supports a variety of community outreach programs and study abroad opportunities. It offers 38 interdisciplinary programs at the Bachelor, Master, and Doctoral levels, as well as 35 undergraduate and graduate certificate programs. Enrollment for the 2016-2017 academic year, the year audited, consisted of 6,961 students (5,980 undergraduate and 981 graduate/post graduate). The School had more than 450 faculty members and approximately 150 staff members. Its operating revenues totaled \$44.2 million and operating expenditures totaled \$43.8 million for the fiscal year ended June 30, 2017.



Our audit focused on the adequacy and effectiveness of financial and operational controls, and concluded that the School's financial management needed improvement, particularly in the areas of revenue controls, approving payroll and extra compensation, expenditure controls, and asset management. Better oversight over the use of lab and equipment fees collected is needed. Specifically, the School needed to assess the rates charged for these fees, annually, to establish the correct rate and ensure that the use of the fees comports with the purpose for their establishment. The audit resulted in 16 recommendations, which management agreed to implement.

Audit of the College of Engineering and Computing

The College is home to one of the University's signature achievements, the Wall of Wind, one of the most powerful full-size hurricane simulators. Enrollment at the College for the 2017-18 academic year totaled 5,592, which included 4,754 undergraduate and 838 graduate students. For the fiscal year 2016-17, the last complete fiscal year at the time of

the audit, the College's operating revenues totaled approximately \$55 million while operating expenditures totaled approximately \$54 million.

Our audit concluded that the College's financial controls were generally adequate and in accordance with University policies and procedures. Nevertheless, we found opportunities for improvement in internal controls, particularly pertaining to: (1) the payroll and extra compensation process; (2) the expenditure process related to student fees, auxiliary programs, parking permits, and credit cards; (3) financial management; and (4) asset management. The audit resulted in 15 recommendations which management agreed to implement. We also followed up on the prior audit recommendations related to the scope of this audit and found that for the 19 recommendations tested; all but two were fully implemented, representing an implementation rate of 89 percent.

Follow-up Audit of the Health Care Network's (HCN's) Billing, Collections, and Electronic Medical Record Systems

The audit included a review of transactions for the period of July 1, 2016, through December 31, 2017, and an assessment of current practices through December 31, 2018. During the fiscal year 2016-17, the HCN's operating revenues totaled approximately \$8.2 million and operating expenses totaled approximately \$4.9 million. Operating revenues consisted of approximately \$4.3 million in management fee revenue, \$3.4 million in Office of International Affairs revenue, and \$0.5 million in rental income and other revenue. The cost for managing and operating the Herbert Wertheim College of Medicine (HWCOM) Clinics was \$2.1 million, representing approximately 50 percent of HCN's management fee revenue.

Our assessment revealed that 18 of the 30 prior recommendations were fully implemented, 11 were partially implemented, and one was not implemented. In addition, while testing management's implementation of the prior audit recommendations, we found that opportunities for improvement existed in other areas; specifically related to billing and coding for services provided, HIPAA and Security Awareness trainings, asset management, breach notification policies alignment, facility access logs, and the business continuity plan. This resulted in six additional recommendations, which management agreed to implement.

Certified Audit of FIU Football Attendance for the 2018 Season in Accordance with the National Collegiate Athletic Association Operating Bylaws

The objective of our audit was to certify the accuracy of the season's attendance at FIU home football games reported by the University to the National Collegiate Athletic Association (NCAA) for the 2018 season. Based on the methodology adopted by the FIU Athletics Department, we found that sufficient, relevant, and competent records supported the football attendance data reported to the NCAA on the 2018 Football Paid

Attendance Summary sheets. We were also pleased to report that the current year's average home attendance of 15,398 met the minimum NCAA requirements.

Audit of the Performance Based Funding Metrics Data Integrity

Beginning in fiscal year 2013-14, the State University System of Florida Board of Governors (BOG) instituted a performance-funding program based on 10 performance metrics used to evaluate Florida's public universities. Of the \$560 million dollars in performance-based awards made by the BOG for fiscal year 2017-2018, FIU received \$73.7 million.

Our annual audit confirmed the results of past audits that FIU continued to have good process controls for maintaining and reporting performance metrics data. In our opinion, the system, in all material respects, continued to function in a reliable manner and provided an objective basis of support for the FIU Board of Trustees (BOT) Chair and the University President to sign the representations made in the BOG Performance Based Funding Data Integrity Certification. Nevertheless, we made two recommendations, which management agreed to implement, to reduce the likelihood of incomplete and untimely submission of data.

Audit of the University Technology Fee

As authorized by Florida Statutes, section 1009.24(13), BOT Regulation FIU-1101, *Tuition and Fees Schedule*, established a technology fee at 5 percent of the tuition per credit hour, the statutory limit. Per the Regulation, the revenue from this fee shall be used to enhance instructional technology resources for students and faculty. All 12 State University System (SUS) institutions have adopted the technology fee at 5 percent.

The Division of Information Technology's Business Project Management Office administers FIU's Technology Fee program. For the two fiscal years ended June 30, 2017, the University generated \$20.1 million in revenues from the Technology Fee assessment and incurred \$22.3 million in expenditures.

The Division of Information Technology's established controls and procedures for administering the University's Technology Fee were generally adequate. Nevertheless, the function could benefit from identifying expenditures incurred by each project in PantherSoft and better allocating Technology Fee funding of expenditures to align with the intended purpose of the fee. A final reconciliation of project costs is also needed. In addition, better documentation of the Technology Fee Advisory Council's methodology for reviewing and recommending project proposals, as well as obtaining the Provost and Chief Information Officer's final approvals for all proposals will strengthen the process. We made 10 recommendations, which management agreed to implement.

Audit of Internal Controls and Data Security over Personal Data Pursuant to Florida Department of Highway Safety and Motor Vehicles Contract Number HSMV-0512-18

We performed an audit of the Department of Parking, Sustainability and Transportation's ("Parking") 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 (DHSMV) Contract Number HSMV-0512-18 ("the Memorandum of Understanding" or "MOU"). Through the MOU, Parking is permitted electronic access to driver license and motor vehicle data to be used to verify vehicle registration and ownership information for the purpose of issuing University parking permits and collecting fines related to citations.

Although we have completed past audits related to FIU's access to the DHSMV's driver license and motor vehicle data to complete that agency's required Attestation Statement, the scope of this audit expanded to include a cybersecurity component, as required by the MOU. The objectives of the audit were to determine whether the Department had policies and procedures in place to prevent unauthorized access, distribution, use, modification, or disclosure of the personal data that is provided/received pursuant to the MOU and whether a Risk Management IT Security Professional had approved those data security policies and procedures.

The audit concluded that, in all material respects, the internal controls and data security governing the Department's use and dissemination of personal data pursuant to the MOU and applicable laws, which if operating effectively, were necessary to provide reasonable assurance that personal data is protected from unauthorized access, distribution, use, modification, or disclosure. Our audit also confirmed that a Risk Management IT Security Professional had approved the Department's data security policies and procedures, and verified that management had corrected the deficiencies found during the audit and had implemented measures to prevent recurrence.

Audit of the Chapman Graduate School

The College of Business is fully accredited by the Association to Advance Collegiate Schools of Business (AACSB). The Chapman Graduate School ("the School"), with a total enrollment of 2,556 for the 2017-2018 academic year, brings together all of the graduate and executive education programs the College offers. It consists of multiple MBA specialized master's degree and PhD programs, which are continuing education programs classified as either market rate, self-support, or tuition-plus graduate programs. The operations of these programs are accounted for in the Auxiliary Fund.



The primary objectives of the audit were to determine if the established controls and procedures 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. The audit focused on transactions during the period July 1, 2017, through September 30, 2018, and the School's current practices through January 2019. Overall, our audit concluded that the School's financial controls included within the prior audit of the College have improved and those unique to the School were adequate. Revenues were properly accounted for and managed in accordance with established policies and procedures. Nevertheless, opportunities for improvement existed in the following areas: (1) fund balance accumulation; (2) payroll overload expenditures; (3) controls over expenditures; (4) attractive property; and (5) control environment. The audit also identified the need for targeted training in ethics to the School's employees. The audit resulted in 14 recommendations, including one (1) for the University's Payroll Division, which both the School and Payroll management teams have agreed to implement.

Audit of the Procurement Process at the Chaplin School of Hospitality and Tourism Management

On September 27, 2018, the Office of Internal Audit completed an investigation of suspicious financial transactions occurring at the Chaplin School of Hospitality and Tourism Management ("the School") involving the use of a blanket purchase order issued for laundry services. Our investigation concluded that segregation of duties related to the specific blanket purchase order was lacking and that the University paid \$4,136 in unallowable expenses. In light of the findings, and at the request of the School's Interim Dean, we conducted an audit of the School's procurement processes and practices for the period July 2016 to January 2019. The audit principally focused on determining if the School had controls in place to prevent or detect errors or irregularities and their operating effectiveness.

Our audit found some aspects of the procurement process at the School, specifically its use of unencumbered and smart billing payments and supplier selection, to be operating

effectively and compliant with established University policies and procedures. However, the audit also identified opportunities to improve internal controls particularly pertaining to: (1) the segregation of incompatible duties performed when executing purchase orders for the procurement of goods or services; (2) the lack of independent verification of purchases; and (3) the inappropriate use of funds. Additionally, the audit concluded that greater operational and budgetary efficiencies could be achieved through fuller utilization of donated products. The audit resulted in seven recommendations, which management agreed to implement.

Audit of the Patricia and Phillip Frost Art Museum

Located on the Modesto A. Maidique Campus, the Patricia and Phillip Frost Art Museum ("Museum") is a 46,000-square-foot facility. The Museum is an independent unit under the direct authority of the Provost. Its mission is to provide transformative experiences through art; collect, exhibit, and interpret art across cultures; and advance FIU's stature as a top tier research University.



The audit covered the Museum's operations during the period July 1, 2017, through February 28, 2019, and focused on whether procedures and practices for the recordkeeping, safeguarding, and maintaining of the Museum's collection/inventory were adequate; payroll and other expenditures were appropriate and adhered to University policies and procedures, and applicable laws, rules, and regulations; and applicable information technology risks are mitigated. Based on our audit, we noted improvement in controls over the Museum's Collection records from our previous audit. However, opportunities for improvement existed over operational and expenditure controls related to the Collection's safeguarding, payroll and personnel administration, expenditures, and deaccessioning of assets. We also identified areas related to information technology that needed attention, particularly identifying and mitigating risk, disabling local generically named administrator accounts, and removing inactive firewall rules that are no longer needed. The audit resulted in 23 recommendations, which management agreed to implement.

Audit of the Student Activity and Service Fee

We examined the student activity and service (A&S) fee for the period July 1, 2017, through June 30, 2018, and an assessment of the current fee allocation practices through February 2019. The primary objective of our audit was to ensure that A&S fees collected by the University were appropriate and that funds were disbursed properly as designated by Florida Statutes and University policies and procedures.

For fiscal year 2017-2018, the University's A&S fee gross revenue totaled approximately \$20 million. The A&S fee of \$14.85 per credit hour affords benefits for the entire student body, and provides for membership and maintenance of the recreation and student centers on both the Modesto A. Maidique Campus (MMC) and Biscayne Bay Campus (BBC). It also provides funding for student organizations and clubs, as well as various departments within the University's Student Affairs division and throughout the University.

Our audit concluded that there were adequate controls and procedures over the allocation and use of A&S fees. However, opportunities for improvement existed. We concluded that the calculation of the A&S fee increase could be refined. In addition, the manner in which expenditures were accounted for and processed, including the timeliness of approving payroll contracts needed enhanced diligence when being executed. The audit resulted in nine recommendations for the A&S Business Office and one for the Office of Financial Planning, which both management teams agreed to implement.

Sub-recipient Monitoring (Division of Research)

We reviewed sub-recipients' annual financial report submissions pursuant to the Federal and the State of Florida's respective single audit acts. The purpose of these reviews is to ensure that sub-recipients are compliant with the financial reporting requirements under the respective acts, that their reports reflect that they are fiscally responsible and are free of, or have adequately addressed significant or material findings reported by their independent auditors.

During FY 2018-2019, we completed reviews of six institutions who were sub-recipients under FIU grants:

Amazon Center for Environmental Education and Research Foundation
American University of Beirut and Subsidiary
Banyan Research and Innovation Center, Inc.
McGuire Research Institute, Inc.
Nevada System of Higher Education
Public Health Research Institute of India

The results of our review were submitted to the management of the University's Research and Economic Development department for their review and follow-up.

Audit Follow-Up Activities

We surveyed management on their progress towards completing past recommendations that were due for implementation throughout the fiscal year. Recently, we revised our audit follow-up process to include validation of the self-reported implementation status of prior audit recommendations through the examination of corroborating evidence. A total of 126 recommendations were slated for implementation during the fiscal year. According to management, and as validated through our revised process, 98 of 126 recommendations (78 percent) were fully implemented. Management has either partially implemented or is working towards implementing the remaining recommendations. In addition, management has provided revised completion dates for full implementation of outstanding items. We are pleased to highlight that the reported rate of fully implemented recommendations was substantially higher than in previous years. This positive trend suggests that management is committed to following through on resolving identified audit issues in a timely manner.

Prior Audit Recommendations (As of June 2019)
78% of recommendations fully implemented (increase of 20% as compared to FY 2017-2018)
18% of recommendations partially implemented (decrease of 20% as compared to FY 2017-2018)
126 recommendations were due for implementation during FY 2018-2019 74 recommendations were due for implementation during FY 2017-2018

Investigations

Our office is responsible for conducting investigations for allegations of fraud, waste, or abuse and whistle-blower complaints. We completed seven such investigations and provided our investigation findings, and recommendations, where appropriate to University management for their action.

In addition, throughout the year, our office worked with the Office of Compliance and Integrity and the Department of Human Resources in evaluating and assigning complaints received through the University's complaint hotline (Convercent) to the appropriate personnel to investigate.

AUDIT PLAN

Every year the BOT approves a risk-based plan prepared by the Chief Audit Executive (CAE). In preparing the plan, the CAE consults with senior management and the BOT and obtains an understanding of the organization's strategies, key business objectives, associated risks, and risk management processes. The CAE reviews and adjusts the plan, as necessary, in response to changes in the organization's business, risks, operations, programs, systems, and controls and updates the BOT on any required changes.

In developing this year's audit plan, we initiated a University-wide risk assessment. We began the process by first identifying each operational unit within the University and the respective unit head, in collaboration with a small, core group of Senior Management. Each unit head was surveyed about common risks that impact his/her operations and asked to rate their likely occurrence and potential impact.

The survey recipients were asked to consider all relevant risk factors, including operational, safety, financial, regulatory, and reputational risks. Thereafter, we spent an extensive amount of time meeting with each unit head and discussing the unit and University's risk profile, as well as the areas of greater risk sensitivity.

Our risk assessment methodology also incorporated the results of the University's last Enterprise Risk Management (ERM) evaluation, previous risk assessments completed by the OIA, and other factors, such as materiality and past audit coverage. Using all of the information gathered through this process, each risk received a final rating. A compilation of the risks and their relative rating, based on the established rating criteria, is presented in the Risk Assessment Heat Map on page 15.

The risk-based approach used in analyzing the University activities/programs and assessing the respective risks with senior management input enabled our collective knowledge to identify potential areas for audit and to develop the proposed audits for the 2020 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 page 17.

To achieve the best added value to the University, the deployment of audit resources is determined by the relative rating of the identified risk, with the top 79 risks (those falling within the red section on the heat map) receiving targeted audits and frequent monitoring. The other categories of risks will receive periodic audit coverage and/or monitoring. The approved audit plan for the 2020 fiscal year is presented on page 16.

The risk assessment tool provides an additional valuable information source for enterprise-wide compliance and risk management. We will continue our collaboration with the Office of University Compliance and Integrity in this respect, ensuring that significant risks are evaluated and mitigated.

FLORIDA INTERNATIONAL UNIVERSITY

THE OFFICE OF INTERNAL AUDIT UNIVERSITY RISK ASSESSMENT HEAT MAP

IMPACT	Lasting damage to reputation, operations & funding.	Severe (4)	40	25	8	9
	Disrupts operations over months; up to \$1M at risk.	Significant (3)	109	128	30	6
	Short-term negative effects/press; up to \$250K at risk.	Moderate (2)	112	154	30	1
	Minor regulatory or reputational effects; < \$25K at risk.	Negligible (1)	168	43	4	1
			Remote (1)	Less than likely (2)	Likely (3)	Very likely (4)
			Chance of occurrence < 10%	Chance of occurrence = 10% - 30%	Chance of occurrence = 30% to 75%	Chance of occurrence > 75%
LIKELIHOOD						

The following table outlines our approved audit plan for FY 2020:

Carryover Audits:	
College of Nursing and Health Sciences	
Treasury Management	
Construction - Recreation Center Expansion	
Accounts Receivable	
Proposed New Audits:	
Unit/Department	Area of Focus
Analysis and Information Management	Performance Based Funding Metrics Data Integrity
Athletics	Health Services Billing and Coding Process and Contract Performance
Athletics	NCAA Football Attendance Certification
College of Medicine	Affiliated Agreements for Student Placement and Rotation •
Environmental Health and Safety	Lab Safety •
Financial Management	Procurement and Competitive Bidding Procedures •
FIU Foundation	Compliance with Donor Confidentiality and Intent •
Human Resources	New Employee Document Verification Process •
Plant Operations and Maintenance	Motor Pool •
Research and Economic Development	Grants (Sub-recipient Monitoring)
University-wide	Conflict of Interest and Related Party Transactions •
University-wide	FERPA Compliance •
University-wide	Grant Accounting - Auxiliary and Foundation Funded •
University-wide	Payroll Irregularities and Fraud Controls •

Florida International University Office of Internal Audit
Risk-Based Five-Year Audit Plan

Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
			Prior	2017	2018	2019	2020	2021	2022	2023	2024
Academic Affairs	Student Health Center	(2/4)	x		x			✓			
Academic Affairs	Applied Research Center	(3/3)									✓
Academic Affairs	Food Network South Beach Wine & Food Festival	(2/4)	x			x			✓		
Analysis & Information Management	Performance Based Funding Metrics	(2/2)	x	x	x	x	✓	✓	✓	✓	✓
Athletics	Major NCAA Violations	2/3						✓			✓
Athletics	Title IX Violations	3/2								✓	
Athletics	Health Services Billing & Coding Process	(2/4)					✓				
Athletics	NCAA Football Attendance Certification	(2/3)	x	x	x	x	✓	✓	✓	✓	✓
Capital Construction	Project Administration & Funding	(2/4)	x						✓		
College of Arts & Science	Information Technology Controls	(3/3)	x					✓			
College of Medicine	Affiliated Agreements For Student Placement & Rotation	3/4	x				✓				
College of Medicine	Human Research Controls	4/4	x					✓			
Enrollment Services	Motor Vehicle Internal Controls & Data Integrity	(4/1)		x		x			✓		
Environmental Health & Safety	Lab Safety	3/4	x				✓				
Environmental Health & Safety	Hazardous Wastes & Materials Management	2/4	x							✓	
Environmental Health & Safety	Regulatory & Code Compliance	2/3	x							✓	
External Relations, Communications, & Marketing	Comprehensive/Coordinated Content Driven Solutions	4/3							✓		
External Relations, Communications, & Marketing	Brand Alignment and Affinity Management	4/4						✓			
External Relations, Communications, & Marketing	Digital/Web Communication Standards Compliance	4/4						✓			
Financial Management	Purchasing & Competitive Bidding Process	2/3	x	x	x	x	✓				
FIU Foundation	Donor Intent/Confidentiality	2/3	x				✓				
Housing & Residential Life	Student Housing	4/2		x						✓	
Human Resources	New Employee Document Verification Process	4/3					✓				
Human Resources	Payroll	(4/3)	x			x			✓		
Human Resources	Overpayment of Terminated Employees	(3/2)	x			x			✓		
Information Technology	Data Breach of Protected Information	3/4	x	x	x	x		✓			
Information Technology	IT Physical Controls	3/3	x	x	x				✓		
Information Technology	Panther Tech	(3/3)							✓		
Information Technology	Data Loss Prevention Controls	(3/2)	x	x	x	x				✓	
Information Technology	Vendor Management	(3/3)	x	x	x					✓	
Information Technology	Physician Assistant Program – IT Controls	(3/2)						✓			
Information Technology	Media Sanitation Guidelines & Controls	(3/3)						✓			
Instruction & Academic Support	Grading Integrity Management	4/3							✓		
Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity	(4/1)		x		x			✓		
Plant Operations & Maintenance	Motor Pool	4/4	x				✓				
Plant Operations & Maintenance	Access Controls – Secure Locations	3/3	x							✓	
Plant Operations & Maintenance	Facilities Inspections & Deferred Maintenance	3/3	x							✓	
Plant Operations & Maintenance	Construction Accident Reporting	2/4									✓
Plant Operations & Maintenance	Student Safety – Safety Athletic & Recreational Facilities	2/3	x							✓	
Police Department	Jeanne Clery Act Compliance	(2/4)	x								✓
Research & Development	Research Training & Policy Compliance	3/3	x					✓			
Research & Development	Biohazards Response Management	2/3	x								✓
Research & Development	Information Technology Controls	(3/4)							✓		
Research & Development	Grant Sub-recipient Monitoring	(2/1)	x	x	x	x	✓	✓	✓	✓	✓
Research & Development And College of Medicine	Plagiarism & Research Misconduct Management & Controls	3/3							✓		
Student Affairs	Children's Creative Learning Center	(3/3)	x								✓
University-wide	Conflict of Interest & Related Party Transactions	3/3	x				✓				
University-wide	Export/Import Controls	4/4						✓			
University-wide	FERPA Compliance	3/3	x		x		✓				
University-wide	Grant Accounting – Auxiliary & Foundation Funded	4/4					✓				
University-wide	Payroll Irregularities and Fraud Controls	3/3					✓				
University-wide	Natural Disaster Preparedness & Response	3/4							✓		
University-wide	Use of Student Fees	2/3	x			x					✓
University-wide	Grant Expenditure Controls	2/3	x							✓	
University-wide	General Data Protection Regulation Controls	(3/4)						✓			
University-wide	Background Check – Volunteers & Third Parties	(4/3)	x	x	x	x			✓		
University-wide	Student Safety – Hazing & Alcohol Abuse Prevention	(3/4)						✓			
University-wide	Admissions Policy Compliance	(3/4)						✓			

Note: The Risk Index represents the coordinates of the X and Y axes as plotted on the Risk Assessment Heat Map. Parenthetic Risk Index is assigned by OIA to specific audit projects identified through analyses other than the risk assessment survey tool.