



**Office of
Internal Audit**

FLORIDA INTERNATIONAL UNIVERSITY

**Office of Internal Audit
Annual Report**

2019-2020



Office of Internal Audit

FLORIDA INTERNATIONAL UNIVERSITY

Date: September 9, 2020

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 2019-2020**

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 2019-2020 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 16, 2020, the Board of Trustees' Audit and Compliance Committee reviewed and approved the FIU Office of Internal Audit FY 2020-2021 Internal Audit Plan included herein.

Unlike any other time in recent history, our University's operations have experienced unprecedented changes due to COVID-19. We continue to adjust to these changed circumstances. Through it all, 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, 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, abuse, or wrongdoing, and whistle-blower 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 (IIA).

Vision:

To provide independent, objective assurance and consulting activity designed to add value and improve FIU operations.

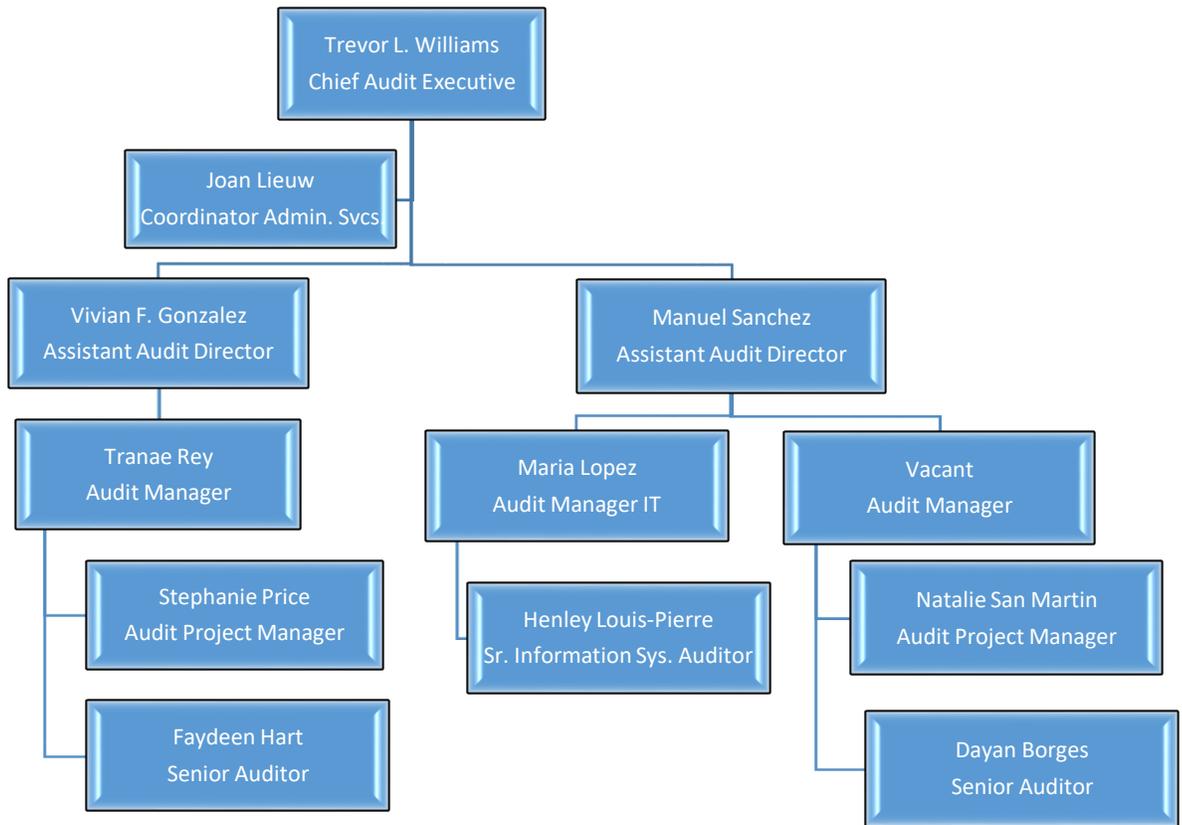
Mission:

To enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight through a systematic disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management, and control processes.



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.



The two Senior Auditor positions were filled during the early part of FY 2020-2021. Achieving full staffing will continue to be one of our strategic goals.

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.

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 the ACFE & IIA 2020 Fraud Conference sponsored by the Association of Certified Fraud Examiners and The Institute of Internal Auditors. Six staff members also attended the ACAMS & ACFE 2019 AML/Fraud Conference co-sponsored by the Association of Certified Anti-Money Laundering Specialist and the ACFE. Collectively, the OIA staff members completed 622 hours of professional development that are directly related to maintaining their professional competence.

On October 23-24, 2019, the CAE attended a State University Audit Council (SUAC) meeting of fellow CAEs of Florida's State University System institutions and the Inspector General of the Florida Board of Governors Office of the Inspector General. The meeting was hosted at the University of Central Florida in Orlando. Since the advent of COVID-19 and the University's transition to a remote environment, this consortium of CAEs has met each month, remotely, to continue the exchange of collectively shared knowledge.

Professional Association

During the year, we also maintained group and personal affiliations with the following professional organizations:

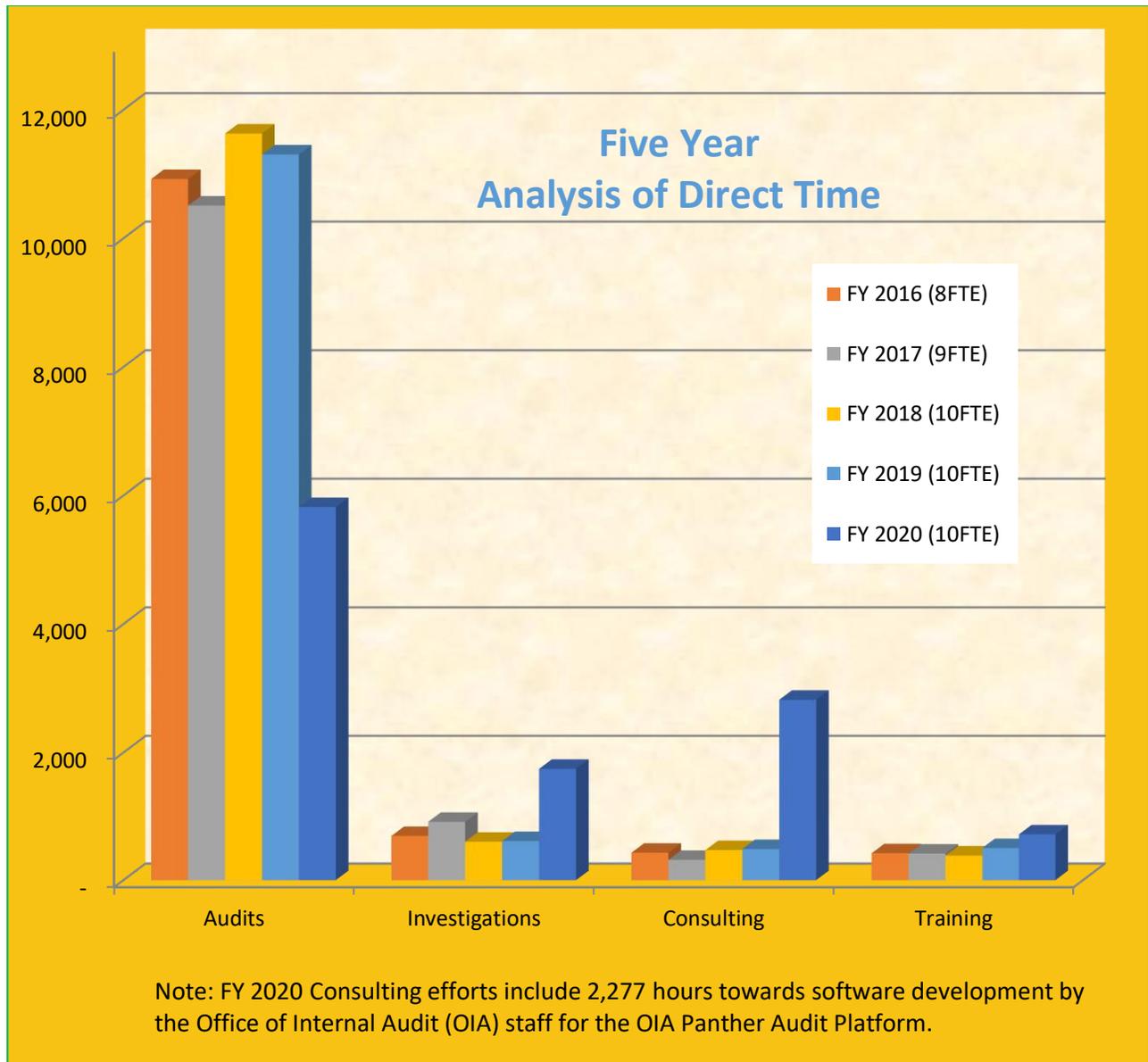
- The Institute of Internal Auditors
- Association of College and University Auditors
- Association of Certified Fraud Examiners
- Association of Healthcare Internal Auditors
- Information Systems Audit and Control Association
- American Institute of Certified Public Accountants
- Association of Local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

Audit staff continue to take advantage of professional development opportunities. Mr. Manuel Sanchez, Assistant Audit Director, Ms. Vivian Gonzalez, Assistant Audit Director, Ms. Tranae Rey, Audit Manager, and Ms. Stephanie Price, Audit Project Manager, attained the professional designation of Certified Fraud Examiner (CFE). In addition, Ms. Price successfully obtained the Certified Internal Auditor (CIA) designation. Finally, Ms. Natalie

San Martin, Audit Project Manager, obtained the Certification in Risk Management Assurance (CRMA) designation.

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 all the planned audit projects. This dynamic was evident during the last fiscal year as already scarce resources were committed to three

major investigations, two of which were referrals from the Governor’s Executive Office Chief Inspector General.

In addition to the shift in resources related to investigations mentioned above, we also experienced similar shifts towards developing, testing, and launching our audit management tool – the OIA Panther Audit Platform. We believe this tool advances our audit follow-up function to a posture of greater accountability from University management. Finally, during the initial weeks of working remotely due to COVID-19, there was a substantial shift in staff’s effort towards completing online professional development courses. Although we cannot control all circumstances such as some of the aforementioned, we will work to rebalance our audit, investigative, and other accountability activities, including following up on the implementation status of past recommendations.

AUDIT AND INVESTIGATION ACTIVITIES

Audit of Facilities Management Data Systems Controls

The mission of the Facilities Management Department (“Facilities”) is to provide for the physical development and growth of the University community. Facilities is committed to providing quality, sustainable facilities and diligent oversight of all aspects of the physical environment. To meet its mission, Facilities maintains over 2,800 devices that control systems, which include, but are not limited to, electrical, fire, metering, and surveillance.



The primary objective of this audit was to determine whether general Information Technology (IT) controls related to Facilities' data systems were adequate and effective. 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.

The audit resulted in 10 recommendations, which management agreed to implement with the assistance from the Division of IT.

Audit of Internal Controls and Data Security over Personal Data Pursuant to Florida Department of Highway Safety and Motor Vehicles Contract Number HSMV-0910-16

This is an audit of the internal controls and data security governing Admissions Operations, Enrollment Management and Services' ("Enrollment Processing Services") use and dissemination of personal data pursuant to the requirements of the Florida Department of Highway Safety and Motor Vehicles (DHSMV) Contract Number HSMV-0910-16 ("MOU"). Through the said agreement, Enrollment Processing Services is permitted electronic access to driver license and motor vehicle data used to validate residency classification of student applicants.

The objectives of the audit were to determine whether Enrollment Processing Services has 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 to provide a basis to complete DHSMV's required Attestation Statement.

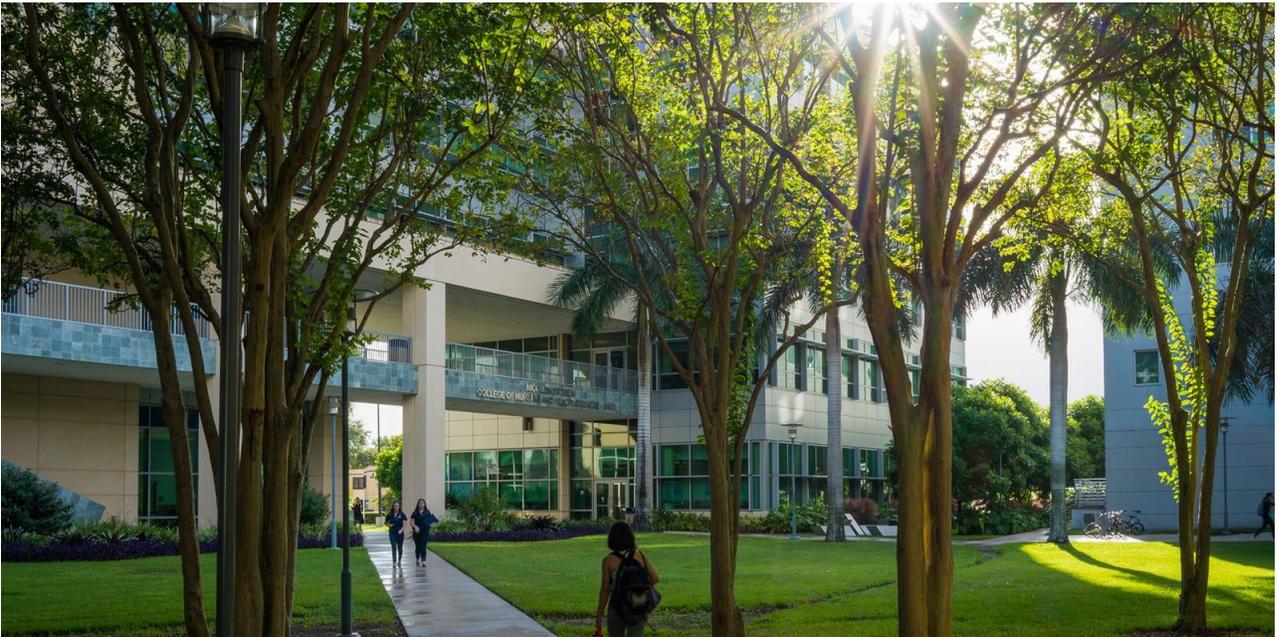
The audit concluded that, in all material respects, the internal controls over personal data are adequate to protect the personal data from unauthorized access, distribution, use, modification or disclosure pursuant to the terms of the MOU and that any and all deficiencies or issues found during the audit have been corrected and measures enacted to prevent recurrence.

Audit of the Nicole Wertheim College of Nursing and Health Sciences

The Nicole Wertheim College of Nursing and Health Sciences offers several different programs to its students. This audit looked at 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 assessed the 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 objectives of the audit were 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, the 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 (BOT) 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 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 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 the audit were to determine whether the Office of the Treasurer's procedures and internal controls ensure that:

- the monitoring and reporting of the Portfolio's performance are adequate;
- investment policies and procedures comply with all applicable laws, rules, regulations, and best practices;
- controls for executing investment transactions are adequate and comport with best practices;
- the University is compliant with all indentures;
- procedures surrounding cash exhibit proper segregation of duties and are processed adequately; and
- processes for accessing new and ongoing relationships are proper.

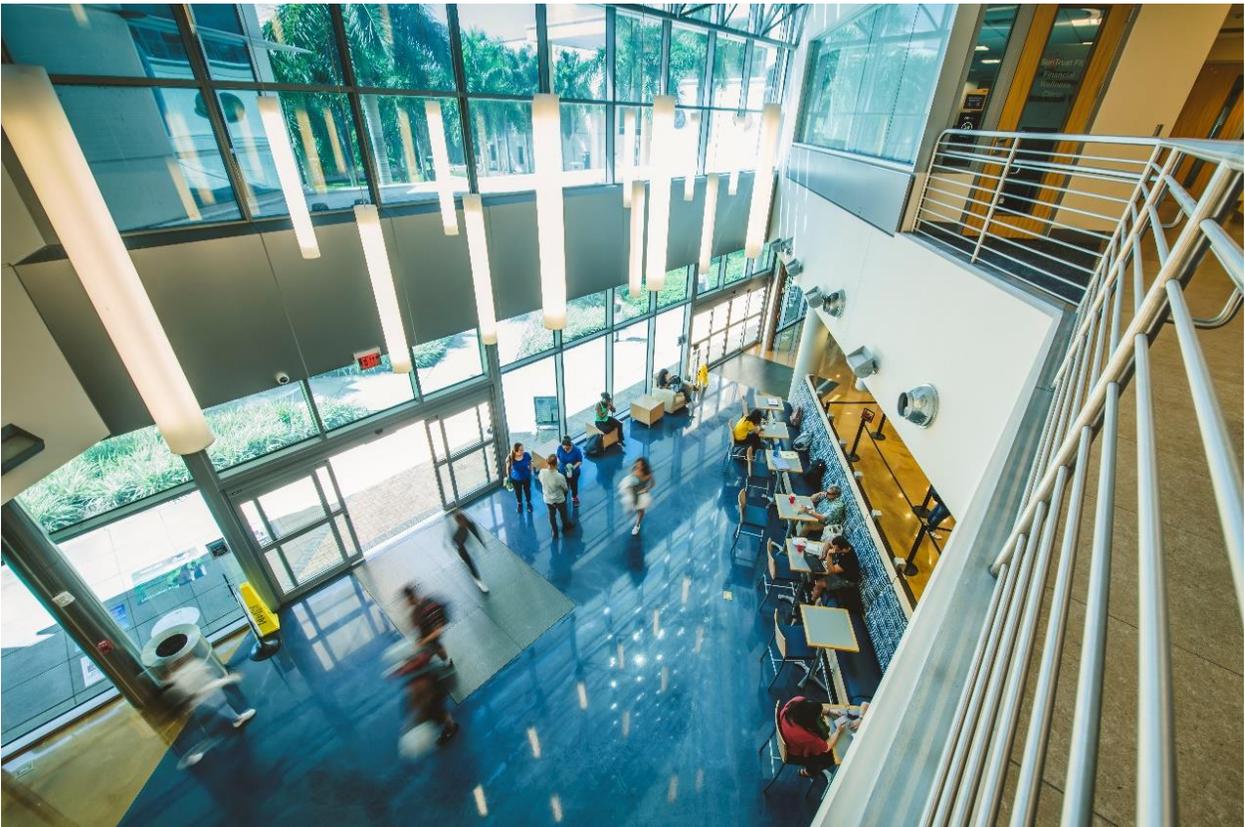


The audit concluded that the treasury management function is generally operating effectively. Nevertheless, we identified opportunities for improvement related to the documentation and approval of policies and procedures, the timely completion of proper background screenings and Conflict of Interest 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.

Audit of the University Accounts Receivable Process

This is an audit of the University's Accounts Receivable Process covering the period July 1, 2017, through June 30, 2019. The University's gross accounts receivable balances as of June 30, 2018, and 2019, were \$40.6 and \$56.5 million, respectively. The primary objective of the audit was to determine whether there are adequate and effective controls and procedures in place to ensure that accounts receivables are properly recorded, related allowances for doubtful accounts are reasonable, and collection and write-off processes are adequately managed.

Overall, it was noted that the University's accounts receivable process has adequate and effective controls and procedures in place for those receivables recorded in the University's books. However, the report also noted that the University could benefit from having an integrated system to capture unrecorded accounts receivable balances not reported in the University's general ledger. The audit resulted in six recommendations, which management has agreed to implement.



Audit of the Performance Based Funding and Emerging Preeminence Metrics Data Integrity

The audit is required by the State University System of Florida Board of Governors (BOG), annually. It assesses the integrity of data and processes utilized in compiling the University's Performance Based Funding and Emerging Preeminence Metrics. The objective of the audit was to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the Performance Based Funding and Emerging Preeminence Metrics; and provide an objective basis of support for the BOT Chair and University President to sign the representations made in the Data Integrity Certification, which had to be filed with the BOG by March 2, 2020. The audit resulted in four recommendations, which management has agreed to implement, and was filed with the BOG by the prescribed due date.

Certified Audit of FIU Football Attendance for the 2019 Season in Accordance with the National Collegiate Athletic Association Operating Bylaws

This is an annual audit that is required by the National Collegiate Athletic Association (NCAA). The objective of the audit was to certify the accuracy of the season's attendance at FIU's home football games reported by the University to the NCAA for the 2019 season. Based on the methodology adopted by the FIU Athletics Department, we found that the football attendance data reported to the NCAA on the 2019 Football Paid Attendance Summary sheets were supported by sufficient, relevant, and competent records. Moreover, the current year's average home attendance of 15,298 met minimum NCAA requirements.



Investigations

One of the responsibilities of the OIA 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 Chief Inspector General, the BOG's Inspector General, the FIU hotline, Human Resources, and directly from a complainant. During FY 2019-2020, our office received 14 such complaints, 11 of which were either fully investigated by us or referred to the appropriate University staff for follow-up after our initial evaluation of the complaint. Our investigations of the remaining three (3) complaints were ongoing at the end of the 2019-2020 fiscal year.

BOG regulation requires that an appropriately redacted final investigative report shall be submitted to the appropriate action officials, board of trustees, and the Board of Governors if, in the CAE's judgment, the allegations are determined to be significant and credible. The following are the results of three significant investigations completed during FY 2019-2020:

- On August 9, 2019, the OIA received a referral from the BOG's Office of Inspector General and Director of Compliance, wherein the complainant alleged FIU engaged in the improper use of Educational & General (E&G) funds and improper purchasing practices. Based on the circumstances surrounding the complaint, we investigated the allegations under the Florida Whistle-blower's Act, Section 112.3189, Florida Statutes.

The complainant made the following five (5) distinct allegations:

- (1) The University transferred E&G funds from Carryforward to [FIU] Foundation in November 2014 to cover the donor's administration fee.
- (2) The University misused E&G funds to cover costs of the President's personal expense.
- (3) The University used E&G funds to cover Athletics expenses.
- (4) The University violated BOG Regulation 18.001 for not providing competitive solicitations or sole source waiver.
- (5) The University violated several purchasing regulations with the hiring of an executive coach consultant.

The results of the investigation determined all five (5) allegations to be unsubstantiated.

- On August 27, 2019, the University received an anonymous complaint through the Ethical Panther Line ("hotline"), regarding the University's purchase of palm trees. The staff group that reviews and evaluates complaints received through the hotline assigned the complaint to the OIA to investigate.

The complainant made the following two distinct allegations:

- (1) The trees were purchased from a company that is known to have had questionable practices with government agencies in the past [inferring wrongdoing].
- (2) The trees were planted at both the Modesto A. Maidique and Biscayne Bay Campuses before purchase orders were generated, which is a violation of purchasing procedures.

The investigation concluded that the first allegation was unsubstantiated and the second was substantiated.

The complainant also proposed several questions of concern pertaining to the said purchase. We investigated the following two questions:

- (1) Was the price of \$999,800 arbitrarily set just under one million to avoid some authority threshold?
- (2) Does the tree supplier have some sort of personal relationship with someone at FIU that would explain FIU's decision?

We were unable to determine whether the predicates proposed in the complainant's questions were the bases for the University's decisions. Nonetheless, the evidence examined generated additional questions related to internal controls and six recommendations to management.

- On September 16, 2019, the OIA received a complaint wherein the complainant alleged a former FIU Department Chair had engaged in diversion of University funds, abuse of authority, and a nepotism conflict of interest. Based on the circumstances surrounding the complaint, we investigated the allegations under the Florida Whistle-blower's Act, Section 112.3189, Florida Statutes.

The complainant made the following three (3) distinct allegations:

- (1) The former Department Chair diverted University funds to his research project by refusing to pay faculty and staff, and by preventing faculty from charging effort to the projects.
- (2) The former Department Chair used his position to "repay" some of the researchers with department resources that he controlled, including reducing their teaching load, giving them extra merit raises, and assigning them extra graduate teaching assistants.

- (3) There is a conflict of interest because the wife of the former Department Chair handles financial matters of a major conference hosted by his research project.

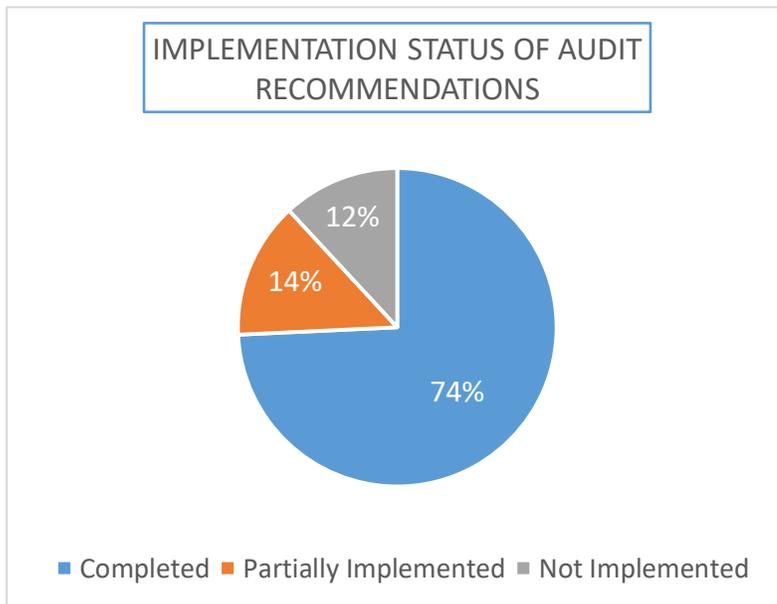
The investigation concluded that allegations No. 1 and No. 2 were unsubstantiated and allegation No. 3 was substantiated. The investigation also identified areas for improvement and offered nine recommendations for management’s consideration.

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 to the appropriate personnel to investigate.

Audit Follow-Up Activities

There were two transformational changes to the OIA audit follow-up process. First, starting in Q2 of FY 2019-2020, our prior audit recommendation follow-up process evolved to include the examination of corroborating documented evidence to validate the self-reported status of each audit recommendation. When we are unable to validate the reported status, based on our review of the evidence submitted or other applied procedures, we notify the auditee and adjust the status accordingly. Second, starting near the end of Q4, we launched Phase I of the OIA Panther Audit Platform, an interactive application we developed to assist University management with managing their audit issues, including the implementing of audit recommendations. We believe this active, ongoing audit of management’s efforts of mitigating areas of risks and concerns identified through our audits improves accountability.

During FY 2019-2020, there were 101 recommendations that were due for implementation. Through our validation of the reported status, we concluded that 75 recommendations (74 percent) were completed, 14 (14 percent) were partially implemented, and 12 (12 percent) were not implemented.



OIA Panther Audit Platform

The staff of OIA, with support from the Division of Information Technology, worked tirelessly to develop the OIA Panther Audit Platform, which was launched on May 28, 2020. This application provides the platform through which management is informed about recommendations coming due for implementation and enables them to describe the corrective actions taken, changes to the recommendation's status, and to upload supporting documentation. It also enables us to evaluate management's response and communicate our conclusions with management.



QUALITY ASSURANCE AND IMPROVEMENT PROGRAM (QAIP)

The OIA performs its audit work in accordance with the *International Standards for the Professional Practice of Internal Auditing* (“Standards”) adopted by The IIA. Both the *Standards* and our operating charter require that we develop and maintain a QAIP for the OIA. The program requires that the Office’s activity be subject to a periodic internal assessment and an independent external assessment to determine conformance with the *Standards* at least every five years.

In December 2019, an external quality assurance review (QAR) of the OIA activity was completed to validate the internal self-assessment completed during the preceding months. The external QAR concluded that FIU’s internal audit department “generally conforms” with the *Standards*. This opinion is the highest of the three possible ratings that an audit organization can achieve from a QAR.



To: The Florida International University (FIU) Management Team, Trustees and Internal Audit Staff;

I have completed a Quality Assurance Review (QAR) of the FIU Office of Internal Audit (OIA). The primary objective was to assess the department’s operations regarding its conformance to the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF).

In acting as an independent reviewer, I am fully independent of FIU and have the necessary knowledge and skills to undertake this engagement (see Appendix [Reviewer Background](#)). The review consisted primarily of reviewing policies, procedures and practices. Additionally, I interviewed audit team members and several key administrators and/or Board members. These interviews helped me gain a better understanding of the internal control environment within which the audit department operates.

I have reviewed the QAR results audit management. It has been determined that overall, the audit department “Generally Conforms” with auditing Standards. This report provides additional information on the purpose and scope of the review, highlights successful practices and denotes process improvement recommendations.

Robert Berry
Robert Berry

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OTHER ACHIEVEMENTS

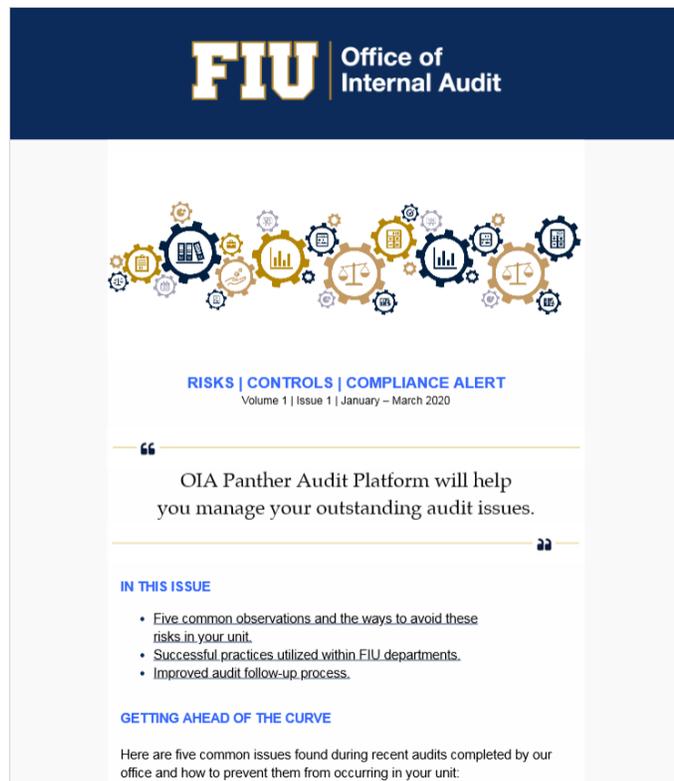
Office of Internal Audit Policy and Charter Update

BOG Regulation 4.002 and the OIA operating charter require that the BOT review and approve the charter at least every three years. Predicated by this requirement and the results from the internal and external quality assessment / assurance reviews, we significantly revised the operating charter. The revisions incorporated the recommendations emanating from the said quality reviews and aligned the charter more closely to The IIA's model charter framework. The revisions were discussed with the Audit and Compliance Committee, senior management, and General Counsel, and approved by the FIU BOT.

Other Matters

In keeping with our vision, we continue to seek means of providing independent, objective assurance and consulting services designed to add value and improve FIU's operations. To that end, we created a quarterly newsletter, *FIU Office of Internal Audit Risks ♦ Controls ♦ Compliance Alert*.

The newsletter provides content to inform FIU stakeholders about existing and emerging risks borne out of recent and past audits, as well as other important resources. Each issue contains two centerpiece sections: "A Recent Success" and "Getting Ahead of the Curve," where the former highlights a recent success story in applying good internal controls or other practices, and the latter highlights commonly encountered audit observations or emerging risks and suggested mitigation strategies. Through this newsletter, our aim is to add value to the University and strengthen accountability.



AUDIT PLAN

Every year, the BOT approves a risk-based plan prepared by the 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.

This approach fulfills our goal of allocating internal audit resources effectively and focused on the imminent risks to the University's operations. While our operations have been impacted by the COVID-19 pandemic, this year's plan was developed with the anticipation that a measure of normal operations would resume during the first quarter of the 2020-2021 fiscal year.

In developing this year's audit plan, we used the results of the extensive University-wide risk assessment and Five-year Audit Plan we completed last year as baseline. We reviewed the documents and evaluated the risk ratings and areas of audit focus for relevance and timing. In addition, we considered the current and near-term conditions, especially those related to COVID-19, and their potential risks and impact on University operations. Our baseline risks assessment and heat map were adjusted for identified COVID-19-related risks. In evaluating the potential risks related to COVID-19, we considered the typical relevant risk factors, including operational, safety, financial, regulatory, and reputational risks, as well as materiality.

A compilation of the risks and their relative rating, based on the established rating criteria, is presented in the Risk Assessment Heat Map on the following page. To achieve the best use of audit resources, we continue to focus our audit coverage to areas of high risks (those falling within the red section on the heat map). This focus is reflected on the combined Risk Assessment/Five-Year Audit Plan (page 20). We are collaborating with the Office of University Compliance and Integrity in developing a framework and strategy for addressing and mitigating the other identified risks.

At its June 16, 2020, meeting, the BOT approved the audit plan for the 2021 fiscal year presented on page 19.

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 2021:

Carryover Audits:	
Affiliated Agreement for Student Placement/Rotation •	
Payroll Irregularities and Fraud Controls / New Employee Document Verification •	
Conflict of Interest/Related Party Transactions •	
Motor Pool (University Fleet Management) •	
Grant Accounting - Auxiliary and Foundation Funded •	
Lab Safety •	
Procurement and Bidding Procedures •	
Compliance with Donor Confidentiality and Intent •	
Health Services Billing and Coding Process and Contract Performance •	
Proposed New Audits:	
Unit/Department	Area of Focus
Academic Affairs	COVID-19 Related Student Fee Refund •
Analysis and Information Management	Performance Based Funding Metrics Data Integrity
Athletics	NCAA Football Attendance Certification
Information Technology	Media Sanitation Guidelines and Controls •
Information Technology	Data Breach of Protected Information •
University-wide	COVID-19 Financial Assistance Compliance •

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.