FIU | **Office of Internal Audit**

FLORIDA INTERNATIONAL UNIVERSITY

Audit of Healthcare Affiliated Agreements for
Student Placement/Rotation

Report No. 21/22-02
November 22, 2021

TABLE OF CONTENTS

EXECUTIVE SUMMARY

The University has agreements with affiliated healthcare facilities that are vital in providing students with the clinical experience necessary to prepare them for their future careers in healthcare. During the audit, we reviewed contracts with these facilities to ensure compliance with the University requirements and ensure processes are appropriate for assigning students of the Herbert Wertheim College of Medicine (HWCOM) and the Nicole Wertheim College of Nursing and Health Sciences (NWCNHS) to contracted facilities.

In summary, we concluded that HWCOM and NWCNHS have appropriate internal controls for some areas of their operations for managing affiliated agreements. The Colleges have established processes in place as it relates to the execution of affiliated agreements and student placement in those facilities. Combined, the Colleges have an extensive number of active affiliated agreements, almost 1,200, of which, they utilized approximately 55% (632) during the period audited. HWCOM contract utilization rate was 80% and NWCNHS had a rate of 49%. Additionally, HWCOM appeared to have good controls over the timely and accurate payment for the services provided through the affiliated agreements. NWCNHS agreements are not fee-for-service agreements.

Based on the limited testing we performed, students appeared to be satisfied with the program experience. Of note, HWCOM students who voluntarily completed the Association of American Medical Colleges confidential survey offered at the end of their program returned an average overall satisfaction rating of 89.6% over the five-year period between 2017 and 2021, with annual ratings ranging from 83.1% to 97%.

Notwithstanding the foregoing, we have identified the following gaps that need improvement in the formation and management of the agreements and student placement prerequisites, along with actions management should take to strengthen internal controls and processes.

HWCOM & NWCNHS:
- Some agreements were auto-renewed without contract negotiations. Review all contracts that are auto renewed and transition these to contracts with a set term.
- Reference to insurance coverage and an indemnification clause were not incorporated in some agreements. Update the affiliated agreements to include insurance coverage and an indemnification clause.
- Support for completion of prerequisite requirements were not always maintained. Ensure appropriate supporting documentation of students' completion of prerequisite requirements are maintained.
- Affiliated agreements and information pertaining to student placement and rotation are managed through various systems and processes that promote inefficiencies. A universal contract management system could achieve needed efficiencies.
- The Outside Activity/Conflict of Interest Form was not always completed or approved, as required. Ensure all employees complete the Form as required annually and make certain the forms are reviewed and approved by the employees' supervisors.

HWCOM:
- Students were placed in a facility with an expired agreement. Execute an addendum to expiring contracts for continuance while the new contract is being negotiated.
- Employee's access was not removed from the Volunteer & Employee Criminal History System (VECHS) account provided by the Florida Department of Law Enforcement (FDLE) when their duties no longer required access. In addition, no current employees had access to the System. Ensure access to the VEHCS program is monitored and updated.
- Employees were sharing user credentials to access the VECHS program. Reinforce the University's prohibition of users sharing login credentials.
- The current process for reviewing student's background screening results on the attestation letter is ineffective. Consider developing an effective quality control review process for validating the background screening results.

NWCNHS:
- An agreement with a facility was not available for review. Execute a new affiliated agreement for the site.

The reportable conditions found and the background giving rise to the foregoing recommendations are detailed in the Observations and Recommendations section beginning on page 9 of this report. We have also included the mitigation plans management has proposed in response to our observations and recommendations, along with their implementation dates and complexity ratings.

OBJECTIVES, SCOPE, AND METHODOLOGY

The primary objectives of our audit were to determine if (a) effective controls and processes are in place to ensure that students are assigned to facilities with active agreements, (b) applicable student prerequisite activities are completed prior to placement, (c) student placement are effectively monitored and evaluated, and (d) current affiliation agreements are compliant with University policies and procedures, and applicable laws, rules, and regulations and are being adhered to and monitored to minimize risk to students and the University. Our audit period was July 1, 2018, through June 30, 2020. Additionally, we assessed the current practices through June 30, 2021.

The audit was conducted in conformance with *the International Standards for the Professional Practice of Internal Auditing*, promulgated by The Institute of Internal Auditors. The audit included tests of the supporting records and such other auditing procedures, as we considered necessary under the circumstances. Audit planning and fieldwork were conducted from September 2020 to November 2020 and from March 2021 to July 2021.

During the audit, we:

- reviewed University policies and procedures, and applicable laws, rules, and regulations (federal and state, accordingly);
- evaluated contracts and related documents;
- interviewed responsible personnel;
- evaluated the effectiveness of the student placement and monitoring process;
- verified the completion of required student prerequisite activities;
- reviewed the established controls and procedures for reporting and managing potential conflicts of interest and related party transactions.

Sample sizes and students selected for testing were determined on a judgmental basis applying a non-statistical sampling methodology.

Our office last conducted an audit of affiliated agreements[1] in December 2014. As a part of our current audit, we reviewed that report to determine whether there were any prior recommendations that required follow-up. We noted that all recommendations were fully implemented. In addition, we found no other internal or external audit reports that had been issued during the last three years with any applicable recommendations related to the scope and objectives of this audit, which otherwise would have required follow-up.

---

[1] Audit of Affiliation and Other Healthcare Related Agreements, Report No. 14/15-05, issued on December 8, 2014.

BACKGROUND

An affiliation agreement is a contract between the University and a healthcare facility where the University sends students to receive education, training, or clinical experience that is required as a part of their course objective or academic degree. In addition, these clinical experiences are valuable and necessary to prepare students for their future healthcare-related careers.

The College of Medicine and College of Nursing and Health Sciences both utilize affiliated agreements. Each college has its own independent and distinctive processes for fostering relationships for clinical pedagogies and for managing and monitoring its agreements.

HWCOM manages agreements utilizing the Finance360 software, which allows the college to monitor expiration dates, agreement type, and other information. Similarly, NWCNHS uses software called Smartsheet for contract management purposes. Furthermore, some agreements managed by HWCOM contain financial terms to cover administrative costs related to student rotations. Agreements with NWCNHS do not include financial terms due to funding source limitations set by State of Florida regulations.
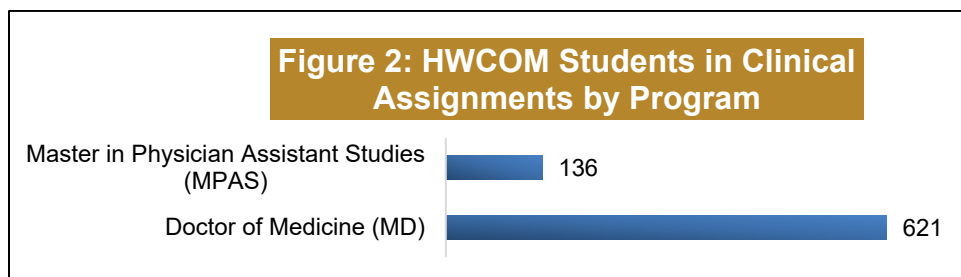
Between July 1, 2018, and June 30, 2020, the two Colleges had a total of 1,151 executed affiliation agreements. During the audit period, the Colleges utilized 632 of said agreements (55%) for student rotations and placements at various facilities as follows:
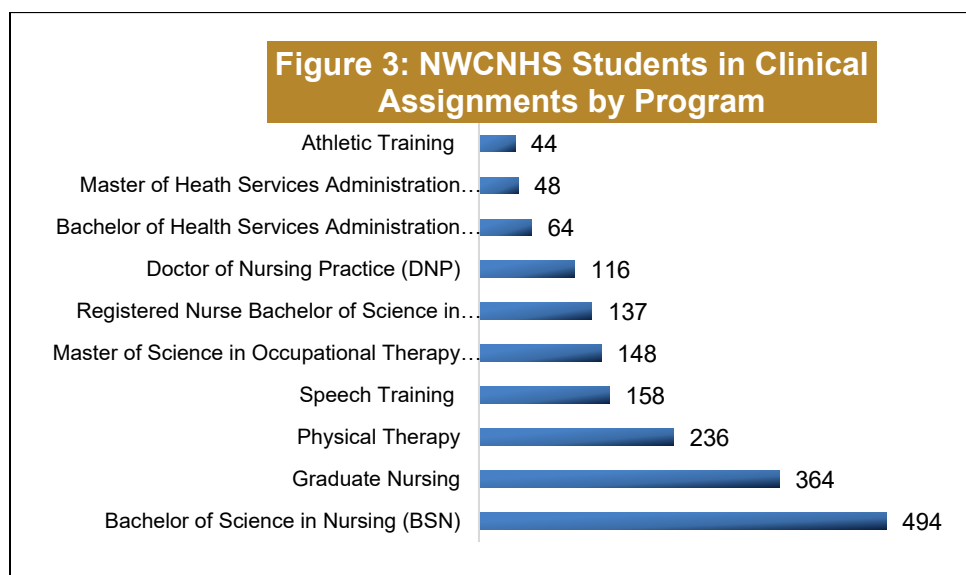

Figure 1: Total Number of Agreements
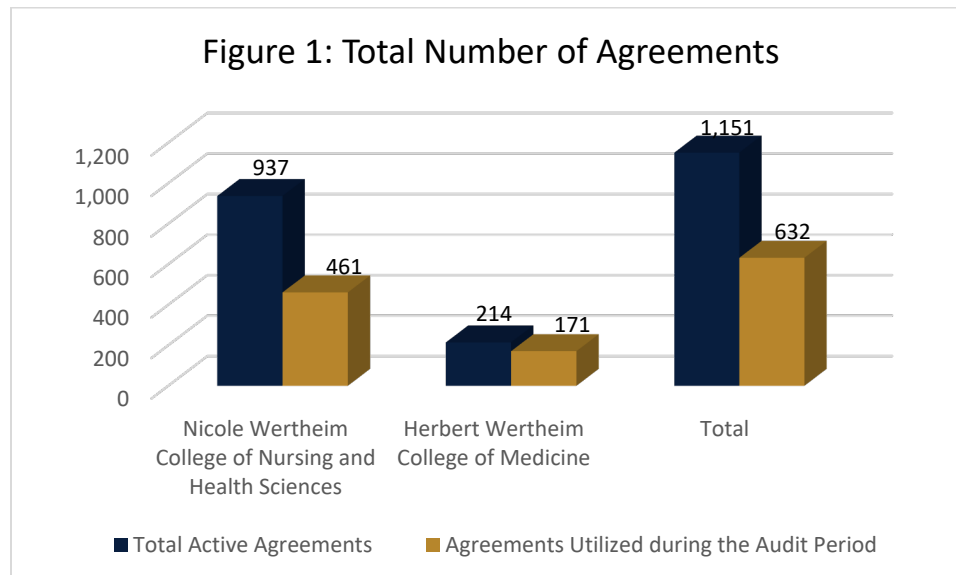
As a part of their curriculum, HWCOM students experience clinical rotations in all major specialties and selected sub-specialties. Students are placed in rotational programs designed to maximize exposure and training in all areas of medical education, such as Family Medicine, Internal Medicine, Neurology, Obstetrics and Gynecology, Pediatrics, Psychiatry, Radiology, Surgery, and advanced medicine. Students rotate clinically under the supervision of community-based faculty and are exposed to a diversity of patients and clinical settings at multiple hospitals, outpatient clinics, and private offices throughout South Florida.

Clinical placement opportunities for NWCNHS students differ depending on the specific program in which the student is enrolled. For example, undergraduate nursing students are assigned in groups for clinical placements with an instructor at a facility and graduate nursing students are assigned in individual clinical placements under the supervision of a nurse preceptor. Other programs within the college, such as Occupational Therapy, offer fieldwork education for their program or specialty and utilize selected facilities that provide experiences to students that integrate academically acquired education with clinical practice.

Between July 1, 2018, and June 30, 2020, a total of 2,566 students from the two Colleges (757 for HWCOM and 1,809 for NWCNHS) were enrolled in clinical assignments. The figures below show the number of students by program.

Figure 2: HWCOM Students in Clinical Assignments by Program

Program	Students
Master in Physician Assistant Studies (MPAS)	136
Doctor of Medicine (MD)	621

Source: FIU HWCOM

Figure 3: NWCNHS Students in Clinical Assignments by Program

Program	Students
Athletic Training	44
Master of Heath Services Administration…	48
Bachelor of Health Services Administration…	64
Doctor of Nursing Practice (DNP)	116
Registered Nurse Bachelor of Science in…	137
Master of Science in Occupational Therapy…	148
Speech Training	158
Physical Therapy	236
Graduate Nursing	364
Bachelor of Science in Nursing (BSN)	494

Source: FIU NWCNHS

OVERALL ASSESSMENT OF INTERNAL CONTROLS

Our overall assessment of internal controls is presented in the table below.

INTERNAL CONTROLS ASSESSMENT			
CRITERIA	**SATISFACTORY**	**OPPORTUNITIES TO IMPROVE**	**INADEQUATE**
Process Controls		X	
Policy & Procedures Compliance		X	
Effect		X	
Information Risk		X	
External Risk	X		

INTERNAL CONTROLS LEGEND			
CRITERIA	**SATISFACTORY**	**OPPORTUNITIES TO IMPROVE**	**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 systematic	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 need to 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, etc.	None or low	Potential for damage	Severe risk of damage

OBSERVATIONS AND RECOMMENDATIONS

Areas Within the Scope of the Audit Tested Without Exception:
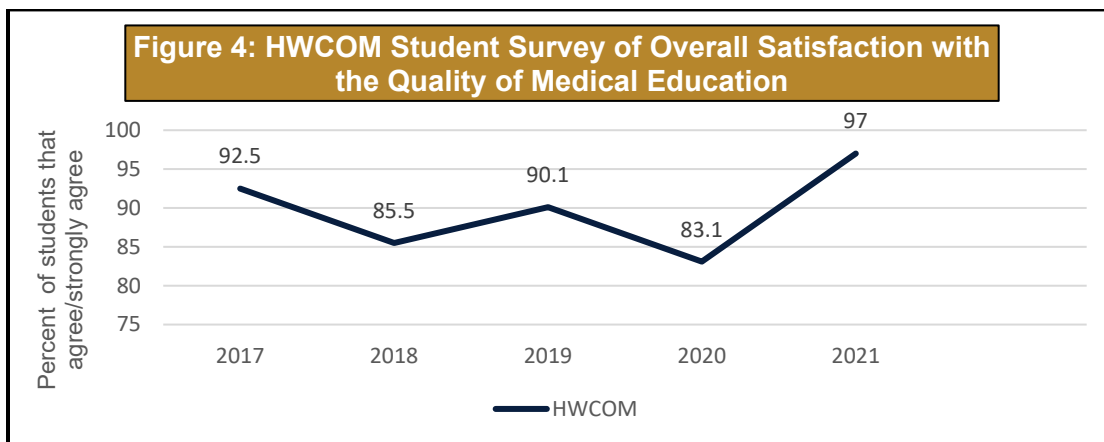
Monitoring and Evaluation of Student Placements

We reviewed the processes the Colleges have in place to determine if students in clinical rotation programs are effectively monitored and evaluated, including if there is a practice in place for students to evaluate the program and facilities. If available, we selected a sample of students to review their completed evaluations. Our review of the processes are summarized below:

College of Medicine

The process that HWCOM utilizes to evaluate the students during their clinical rotation includes informal midpoint check-ins by the Clerkship Director to ensure students are having adequate time to meet the learning objectives and are satisfied with the program. In addition, supervisors also complete a formal midpoint evaluation of each student. The supervisor's evaluation is then reviewed and discussed between the student and the Clerkship Director. Any issues that arise are addressed during the midpoint evaluation. Per management, no issues have required escalation due to a student's complaint. This is an informal process, and students do not complete a written evaluation.

In addition, the Association of American Medical Colleges (AAMC) offers a voluntary and confidential survey to the students at the end of their program. The survey is administered to students who are in their last year of the program and provides feedback of the program. Once the students submit their responses, the raw data is provided to and reviewed by the Dean, Office of Academic Affairs, and the Office of Student Affairs. The students' feedback is used to improve the program. Data is then compiled graphically and compared with data from all schools and previous years. The AAMC does not provide individual student responses to the University, therefore, we were not able to review survey responses. However, we were able to review the overall rate of satisfaction of the program for years 2017 to 2021, which is presented in the following graph:

Figure 4: HWCOM Student Survey of Overall Satisfaction with the Quality of Medical Education

Percent of students that agree/strongly agree

Year	Value
2017	92.5
2018	85.5
2019	90.1
2020	83.1
2021	97

HWCOM

Source: FIU HWCOM

College of Nursing and Health Sciences

The process that NWCNHS utilizes to evaluate students during their clinical assignment include an assigned faculty member that supervises the student and has constant communication with the preceptor in charge of the facility. Students are aware that they may contact their assigned faculty member to express any questions or concerns they may have pertaining to the program or facility. The clinical faculty member and the preceptor evaluate students at midterm and at the end of their rotations.

In addition, nine (9) of the 10 programs offered by the College have their own evaluation form in place. The evaluation forms provide the student an opportunity to give feedback on their clinical assignment and to report any activity that is not within the programs' learning objectives. However, it is not mandatory for students to complete the evaluations. The Bachelor of Health Services Administration program was the only program without an evaluation process; however, the College has agreed to create an evaluation form for the program.

During our review, we selected a sample of 16 College of Nursing and Health Sciences students. Since evaluations can be anonymous and are not mandatory, we only received 8 evaluation forms. We reviewed the forms and found no issues or conflicts had been reported.

Affiliated Agreements with Financial Terms

Since NWCNHS does not include financial terms, we reviewed 11 affiliated agreements with HWCOM and noted that six of the 11 agreements contained financial terms. These financial terms include payments for administrative fees to the facilities while the students are in their clinical rotation assignments. Our test disclosed that HWCOM adhered to the financial terms and all applicable payments were accurate and timely made.

Areas Within the Scope of the Audit Tested With Exception:

1. Affiliated Agreements

A total of 2,566 HWCOM and NWCNHS students completed a clinical rotation assignment between July 1, 2018, and June 30, 2020. We selected a sample of 30 students (14 from HWCOM and 16 from NWCNHS) that were assigned a clinical rotation or placement. Amongst them, the students were placed at 26 different facilities (4% of the 632 facilities utilized during the audit period). A total of 1,626 students (63%) were placed at the 26 selected facilities as follows: 545 students for HWCOM (72% of students in clinical placement) and 1,080 students for HWCNHS (60% of students in rotation).

We requested and reviewed the 26 contracts for each facility to determine if an active agreement was in place during the students' entire assignment, if the affiliated agreement was compliant with University procedures and best practices, and if the agreement was being adhered to and monitored.

Our review of the 26 affiliated agreements disclosed that 16 agreements displayed one or more of the following conditions: (1) expired and/or missing contract, (2) open ended contracts having no expiration date and/or being on autorenewal, and (3) contracts lacking liability insurance and/or indemnification clause. The following summarize the number of affected agreements and associated conditions:

- 11 agreements (six for HWCOM and five for NWCNHS) were active but did not specify an end date and have been on autorenewal since inception between 2005 and 2017. As such, these contracts have outdated insurance coverage and/or missing indemnification clauses that can potentially hold the University and/or its students liable for unforeseen events. During the audit period, 797 students were assigned to facilities governed by these 11 agreements.

- Six affiliated agreements (four for HWCOM and two for NWCNHS) did not contain any reference to insurance coverage or indemnification in the contract or in any other related document. According to the Office of the General Counsel (OGC) and the terms of the standard contract template, both the University and the facility are required to maintain liability insurance during the term of the agreement with the facility extending liability coverage up to two years following the termination or expiration of the agreement. Moreover, the University may request a certificate of insurance, according to the standard contract terms. After contacting HWCOM, they explained that contracts on autorenewal are reviewed as to the services provided but not in terms of insurance. Once the facility signs the contract, HWCOM takes that as proof and confirmation that the site affirms, they have the required insurance and indemnification per the agreement. Services, however, were still being provided in accordance with the contracts' original terms and conditions. NWCNHS also explained that they do not review autorenewal contracts

unless the need arises. During the audit period, 437 students were assigned to facilities governed by these six agreements.

Moreover, management for HWCOM and NWCNHS disclosed that they verified that the facility has the required insurance coverage prior to signing the affiliated agreements but do not verify proof of continued coverage during the term of the agreements.

Ensuring the facilities maintain the required insurance, mitigates the potential loss in the event of an insurance claim.

- One NWCNHS agreement was not provided for audit. Management was unable to locate the agreement since it was maintained as a hard copy and after multiple moves, the document may either have been misplaced or lost. The agreement dates back to 2008 and was on autorenewal since inception. They also tried contacting the facility to request a copy, but the site was also unable to find a copy of the affiliated agreement. During the audit period, five students were assigned to facilities governed by this agreement.

- One HWCOM agreement expired before the time frame of one student's placement. The student's clinical rotation occurred from August 10, 2018, through March 15, 2019, but the contract expired on July 28, 2017. HWCOM informed us that the renewal process took longer than expected because the facility requested additional changes to the new contract after the University had signed the contract. The new contract was signed on November 1, 2018, resulting in the student being placed in a rotation with an inactive agreement for almost three months. In addition, HWCOM confirmed that a total of 120 students were assigned to the facility during this time period. Expired agreements may result in liabilities and exposure to the students and the University.

The foregoing conditions and other issues encountered pertaining to information gathering suggest there is a need for improvement with managing affiliated agreements. The Colleges do not have an efficient system for managing their agreements. Currently, each program within the Colleges has a separate process for placing students and maintains limited student placement information on spreadsheets. A universal contract management system could provide the needed efficiencies, such as:

- A centralized repository for all affiliated agreements
- Allow for easier management of the agreements
- Enable users to easily track contract expiration dates to ensure agreements are timely renewed and students are only placed at facilities with active agreements
- Facilitate a more efficient student placement process
- Provide visibility of where and when students are placed
- Allow for users to verify OGC's approval of contracts.

Recommendations

	The Herbert Wertheim College of Medicine should:
1.1	Incorporate into its contract management procedure a process for ensuring that an addendum that extends the terms of an expiring contract while a new contract is under negotiation is executed.

	The Nicole Wertheim College of Nursing and Health Sciences should:
1.2	Execute a new agreement with the facility for which no contract was found and is being used for student placement.

	The Herbert Wertheim College of Medicine and the Nicole Wertheim College of Nursing and Health Sciences should:
1.3	Review all contracts that are being auto renewed and transition these to contracts having a set term and other current contracting requirements of the University.
1.4	Ensure that all affiliated agreements include the appropriate insurance coverage and an indemnification clause and that insurance coverage is maintained throughout the term of the contract.
1.5	Consider implementing a universal contract management system to facilitate management of all affiliated agreements.

Management Response/Action Plan

1.1   **HWCOM** - This has already been done via the implementation of extensions. All contracts are currently being monitored on a yearly, 6 month, 3 month, and one month basis with an addendum being offered maintaining the current contract for an additional 3 months during which time last minute changes requested by the affiliate can be vetted and approved by FIU/HWCOM and the affiliate.

Implementation date: Immediately

Complexity rating: 1

1.2 **NWCNHS** - New agreement with the facility in question executed.

Implementation date: Immediately

Complexity rating: 2

1.3a **HWCOM** - This process is already in place as of July 2021. With the use of the contract repository, all contracts are currently being monitored on a yearly, 6 months, 3 months, and one month basis. HWCOM is rewriting and creating new contracts for any contracts that the repository triggers to be currently on autorenewal.

Implementation date: July 1, 2022

Complexity rating: 3

1.3b **NWCNHS** - A systematic approach is being developed in collaboration with the Office of General Counsel. Given the high volume of contracts and continuous utilization of agreements at NWCNHS, the college will seek to address review and transition of all contracts, currently in auto renew, utilizing a 25% incremental approach beginning January 2022. The estimated completion date is December 2024.

Implementation date: December 1, 2024

Complexity rating: 4

1.4a **HWCOM** - We currently have a standard template reviewed by AHC Legal and the Director of Accreditation. All upcoming renewals will include necessary language. We will also be adding a slot in our contract repository where you can write liability expiration date and manage these dates yearly.

Implementation date: July 1, 2022

Complexity rating: 3

1.4b **NWCNHS** - A systematic approach, in collaboration with the Office of the General Counsel will take place utilizing a 25% incremental approach to review and ensure that all affiliated agreements include the appropriate insurance coverage and an indemnification clause. In addition, verification of insurance coverage status will be incorporated on the annual review of clinical sites used by NWCNHS units.

Implementation date: January 31, 2022

Complexity rating: 3

1.5a **HWCOM** - HWCOM is willing to be part of a feasibility study for a possible solutions in partnership with central auditors and College of Nursing.

Implementation date: July 1, 2022

Complexity rating: 3

1.5b **NWCNHS** – Feasibility, cost, and process to be explored in collaboration with other colleges within the AHC and General Counsel.

Implementation date: October 31, 2024

Complexity rating: 4

2. Student Prerequisite Requirements

Students participating in clinical work must satisfy the following prerequisite activities to engage in clinical practice:

- Immunizations,
- Background screening,
- Fingerprint searches,
- Drug screenings,
- Basic Life Support or Cardiopulmonary Resuscitation certification,
- Healthcare Insurance Portability and Accountability Act (HIPAA) training, and
- COVID-19 requirements, if applicable.

For the same 30 students assigned a clinical rotation or placement selected on page 9, we tested to determine if the required prerequisite activities were properly completed. We reviewed student records and found confirmation for all prerequisites, except for the following:

HIPAA Training

We found that while 20 of the 30 students satisfied all prerequisite activities, we were unable to verify if 10 of the 30 students (33%) completed the HIPAA training course due to the faculty not maintaining appropriate records. One student was from the College of Medicine and the remaining nine students were from the College of Nursing and Health Sciences.

Background Screening

a. Misuse of User Credentials

The College uses the Volunteer & Employee Criminal History System (VECHS) account provided by the Florida Department of Law Enforcement (FDLE) to perform background screenings. While background screenings were performed for students enrolled in the College of Medicine, we found that only one former employee had access to the VECHS program at the time of our review. The Assistant Director of Academic Support Services, who is tasked with performing background screenings, performed this task by using the user credentials of the former Associate Dean for Student Services, who separated from the University on March 9, 2021, and is the only person with authorized access on the VECHS program.

The sharing of credentials is a fundamental breach of information technology controls and is prohibited by FIU Policy 1930.022 *IT Security Sharing access to IT Resources[2]; Password Management*, which states, in part:

---

[2] IT Resources include, but are not limited to FIU computers, campus network, devices, voice mail, e-mail, applications, software, and PantherSoft systems and records.

"[I]ndividuals who have been granted physical or electronic access to a University IT resource by being personally issued a specific access code or codes shall not share the access code(s) with any other person. No one should access any University IT resource using another person's access code(s) and must read and adhere to FIU's Password Requirements. FIU Accounts and access to FIU resources shall be terminated upon termination of employment."

In addition, the FDLE confirmed that each user must have their own user profile for accessing VECHS. As such, management was in violation of the procedures above and the VECHS program.

b) Quality Control Review

Moreover, we noted that a quality control process for background screening that includes effective independent reviews is not in place. In addition, we were unable to independently verify the accuracy of the background screening performed for 13 College of Medicine students, since staff from the FDLE precluded us access to the information contained in VECHS.

Once the level I and level II background checks were completed and the students were cleared, the Assistant Director of Academic Support Services prepared an attestation statement noting the date of clearance and whether the student passed the screening. The statements were forwarded to the Associate Dean for Student Services who is responsible for ensuring student background checks are clear of any relevant legal actions or occurrences that may preclude them from placement in a clinical setting and also serves as documentation of the screening. The College provided attestation letters signed by the Associate Dean for Student Services, which stated the dates when the level I and level II background checks were completed. However, we learned that the Associate Dean reviewed and verified the information only if any irregularities were identified by the Assistant Director.

Recommendations

	The Herbert Wertheim College of Medicine should:
2.1	Review VECHS user access periodically and ensure access is only granted to current employees whose job duties require it. In addition, remove access for any former employee of the University.
2.2	Ensure users have unique login credentials to the VECHS program and refrain from sharing user credentials pursuant to University policy and requirements of the VECHS program. The prohibition of sharing users' credentials should be reinforced to all VECHS users.

2.3	Develop an effective quality control review process for the review and verification of the background screening results contained on the attestation letter.

The Herbert Wertheim College of Medicine and the Nicole Wertheim College of Nursing and Health Sciences should:	
2.4	Maintain appropriate records evidencing students' completion of the HIPAA training course.

<u>Management Response/Action Plan</u>

2.1 **HWCOM** - A process has been developed such that HWCOM HR, IT and OSA [Office of Student Affairs] will coordinate whenever a material event occurs requiring a review of the current status of VECHS user access (i.e. employee separation will prompt internal action by HR and IT. OSA will notify FDLE). All former employee's access has been removed.

Implementation date: Immediately

Complexity rating: 1

2.2 **HWCOM** - The following process will ensure authorized login to VECHS with the unique login assigned to them:
- Users needing access to VECHS must submit a request with HWCOM IT.
- HWCOM IT will assess the request with HWCOM OSA for approval based on the role and need of the employee.
- If employee is approved for VECHS access, HWCOM IT will apply all the necessary security measures per existing procedure on CJIS data safeguard.
- Employee must take the FDLE required training.
- Employee will sign an attestation of understanding related to the FIU policy of only accessing *VECHS with account assigned to them and reminder that sharing account is prohibited.
- Once safeguards are implemented, VECHS login request will be processed.

Implementation date: Immediately

Complexity rating: 1

2.3 **HWCOM** - HWCOM OSA has transitioned this process to having the Assistant Director of Enrollment and Support Services complete the initial screening of the Level I and Level II background checks and be the responsible party for signing the medical student attestation letters after a second level review has been completed by the Senior Director of Enrollment and Support Services.

Implementation date: January 31, 2022

Complexity rating: 1

2.4a **HWCOM** - Starting in the academic year 21-22 the HIPPA trainings for medical students were transitioned into FIU Develop which is managed by Central IT. A report is downloaded through FIU Develop that allows us to confirm medical students' completion rates and scores. The report is reviewed on an annual basis in September.

Implementation date: Immediately

Complexity rating: 1

2.4b **NWCNHS** – A list of required training course(s) has been incorporated in each clinical specialty to be completed via develop.fiu.edu and housed in the clinical compliance repository (e.g., Typhon, Canvas shell, etc.). The list of repository sites per department is available upon request. In addition, compliance will be monitored per cohort by each department and department chairs will include 'Training Courses' compliance record in their annual department report to the office of the Dean and Academic Affairs.

Implementation date: Immediately

Complexity rating: 3

3. Conflict of Interests

To evaluate potential conflicts of interest between faculty and staff that work at an affiliated facility in a capacity outside their role as an FIU employee, we evaluated the processes the Colleges have in place for reporting conflicts of interests.

The University's *Conflict of Interest Policy* states:

"Conflicts of interests, including those arising from University or outside activities are prohibited. Employees are responsible for resolving such conflicts of interest, working in conjunction with their supervisors and other University officials. Any University employee considering outside activity/interest is required to complete the Report of Outside Activity Form prior to engaging in such activity and may not engage in such activity until the outside activity has been approved. The Report of Outside Activity Form must be completed on an annual basis and/or when an outside activity begins or substantially changes, or has not been previously reported. Faculty employees must make this report each year even if they are not engaged in an outside activity."

We judgmentally selected a sample of 40 faculty and administrative staff (20 from HWCOM and 20 from NWCNHS) to ensure the Colleges have established controls for preventing, timely detecting, and managing potential conflicts of interest and related party transactions. We obtained the Outside Activity/Conflict of Interest Form submitted annually to FIU's Employee Labor Relations Department and found the following:

College of Medicine

Of the 20 employees selected from HWCOM, the results of our review are presented in the following table:

Table 1: HWCOM – Outside Activity/Conflict of Interest Form Completion						
Fiscal Year	Submitted and Approved	%	Submitted and Left Pending[2]	%	No Submission	%
2018-2019	3	15%	2	10%	15	75%
2019-2020	4	20%	3	15%	13	65%

---

[2] Pending status means the employee submitted the form; however, the department had not reviewed or approved the Outside Activity/Conflict of Interest form.

College of Nursing and Health Sciences

Of the 20 employees selected from NWCNHS, the results of our review are presented in the following table:

Table 2: NWCNHS – Outside Activity/Conflict of Interest Form Completion						
Fiscal Year	Submitted and Approved	%	Submitted and Left Pending	%	No Submission	%
2018-2019	19	95%	0	0%	1	5%
2019-2020	20	100%	0	0%	0	0%

We obtained from NWCNHS a list of the faculty and administrative staff that work at an affiliated facility in a capacity outside their role as an FIU employee and compared that to the faculties' COI form. We noted that three faculty had not disclosed their outside activity during fiscal year 2018-2019 and four faculty had not disclosed their outside activity during fiscal year 2019-2020 on the completed forms. According to management, the faculty members were not aware that they had to disclose these outside activities since they believed the activities did not create a conflict of interest towards their current University role. However, University policy requires that all outside activities be reported on the Report of Outside Activity Form.

Reporting outside activity via the Report of Outside Activity Form ensures that such activity is appropriately evaluated for potential conflicts of interest by the University and that FIU's academic, research, and administrative affairs are conducted with the utmost integrity and in compliance with all legal requirements. Failing to identify conflicts of interest may result in the University's primary objectives being influenced by secondary interests.

Recommendations

The Herbert Wertheim College of Medicine should:	
3.1	Develop operating procedures to document the submission, review, and approval process of the employee's Outside Activity/Conflict of Interest Form to prevent, detect, and manage any potential conflict of interest and/or related party transactions.
The Herbert Wertheim College of Medicine and the Nicole Wertheim College of Nursing and Health Sciences should:	
3.2	Inform faculty and researchers of the Colleges that they are required to disclose all outside activities on the Outside Activity/Conflict of Interest Form and ensure compliance.

Management Response/Action Plan

3.1   **HWCOM** - On 11/8/21 HWCOM implemented the following actions in the current procedure in place for OA/COI [Outside Activity/Conflict of Interest]:
- Run a monthly report of OA/COI and identify the current status for each employee (faculty and staff).
- Send follow up emails to faculty and staff on a monthly basis, according to the status (no entry, pushed back, saved, pending approval, and denied) and request immediate action. Attach to the follow up email, the latest communication disseminated by the Division of Human Resources regarding OA/COI.
- Document monthly communications and completion rates to identify progress.
- Escalate to the Supervisor and Department Chair, as needed.
- The Director of Accreditation is the first approver as they work very closely with the Executive Associate Dean for Academic Affairs and the Dean of the College of Medicine and has an understanding of the OA/COI and compliance implications. She serves as an escalation check point.

    Implementation date: Immediately

    Complexity rating: 1

3.2a   **HWCOM** - On 11/8/21, implemented regular communications to faculty and staff, as follows:
- Share latest communications sent by the Division of Human Resources with all employees of the College of Medicine.
- Share with all researchers and lab members the regulations around research.
- Send follow up emails indicating immediate action required according to the current status of their OA/COI.
- Communicate at the Faculty Assembly the requirement to complete OA/COI to ensure compliance.
- Communicate at the Admin/Staff Assembly the requirement to complete OA/COI to ensure compliance.
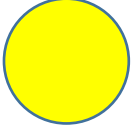
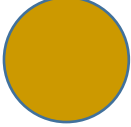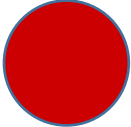   **Implementation date:** Immediately

    Complexity rating: 1

3.2b **NWCNHS** - Periodic reminders are sent to each department by the office of the Associate Dean of Administration; who monitors and conducts internal review of compliance during each Academic Year.

Implementation date: Immediately

Complexity rating: 1

APPENDIX I – COMPLEXITY RATINGS LEGEND

Legend: Estimated Time of Completion		Legend: Complexity of Corrective Action	
(light green circle)	Estimated completion date of less than 30 days.	**1**	**Routine:** Corrective action is believed to be uncomplicated, requiring modest adjustment to a process or practice.
(yellow circle)	Estimated completion date between 30 to 90 days.	**2**	**Moderate:** Corrective action is believed to be more than routine. Actions involved are more than normal and might involve the development of policies and procedures.
(blue circle)	Estimated completion date between 91 to 180 days.	**3**	**Complex:** Corrective action is believed to be intricate. The solution might require an involved, complicated, and interconnected process stretching across multiple units and/or functions; may necessitate building new infrastructures or materially modifying existing ones.
(orange circle)	Estimated completion date between 181 to 360 days.		
(red circle)	Estimated completion date of more than 360 days.	**4**	**Exceptional:** Corrective action is believed to be complex, as well as having extraordinary budgetary and operational challenges.

*The first rating symbol reflects the initial assessment based on the implementation date reported by Management, while the second rating symbol reflects the current assessment based on existing conditions and auditor's judgment.

APPENDIX II – OIA CONTACT AND STAFF ACKNOWLEDGMENT

OIA contact:
Joan Lieuw   305-348-2107 or jlieuw@fiu.edu

Contributors to the report:
In addition to the contact named above, the following staff contributed to this audit in the designated roles: Stephanie Price (auditor in-charge); Dayan Borges (assistant auditor); Tranae S. Rey (audit manager and reviewer); Vivian F. Gonzalez (supervisor and reviewer); and Manuel Sanchez (independent reviewer).

Definition of Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.