FIU | Office of
Internal Audit

FLORIDA INTERNATIONAL UNIVERSITY

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

**Report No. 22/23-07
April 28, 2023**

FIU | Office of Internal Audit

Date: April 28, 2023

To: Tomas R. Guilarte, Dean, Robert Stempel College of Public Health & Social Work

From: Trevor L. Williams, Chief Audit Executive

Subject: **Audit of the College of Public Health & Social Work Internal Controls, Report No. 22/23-07**

We have completed an audit of the Robert Stempel College of Public Health & Social Work ("College") Internal Controls, which included procedures and practices relating to operational, financial, and information security controls over non-research related activities. Specifically, we examined revenues, payroll administration, procurement of goods and services, travel, and asset management. We also evaluated accreditation standards and examined information security controls over sensitive and/or confidential data.

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

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

We want to take this opportunity to express our appreciation to you and your staff for the cooperation and courtesies extended to us during the audit.

Attachment

C: FIU Board of Trustees
    Kenneth A. Jessell, University President
    Elizabeth M. Béjar, Provost, Executive Vice President, and Chief Operating Officer
    Aime Martinez, Interim Chief Financial Officer and Senior Vice President for Finance and Administration
    Javier I. Marques, Vice President for Operations & Safety and Chief of Staff, Office of the President

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EXECUTIVE SUMMARY

Introduction

The Robert Stempel College of Public Health & Social Work is one of 11 colleges at FIU. Its mission is to improve health, health equity, and well-being of local, national, and global populations through education, research, and partnerships that are innovative and transformative. There are 1,577 active students served by 247 employees. Non-research expenditures amounted to approximately $18.7 million in fiscal year 2021-2022.

What We Did

We performed this audit to determine if established internal controls relating to non-research revenues, expenditures, asset management, as well as accreditation standards, and information systems security are adequate and effective, and adhere to applicable rules, policies, and procedures.

What We Concluded

The College of Public Health & Social Work's non-research internal controls relating to revenues, expenditures, asset management, accreditation standards, and information systems security could be strengthened, particularly pertaining to fund balance management, overload contracts, procurement of goods and services, travel expenditures, university credit cards purchases, attractive property, faculty-to-student ratio for the School of Social Work master's program, and information systems security. Specifically:

- We have identified four activity accounts with high year-end fund balances for programs of the College whose optional fees shall approximate cost. Management would need to work with Academic Affairs and examine all options available to rectify the accumulated fund balances.

- During our review of the controls over personnel administration, we identified matters of concern pertaining to secondary (overload) contracts. We found 11 overload contracts whose final approval date was between 2 and 83 days after the secondary job start date; one faculty member with eight concurrent overload contracts, each requiring nine hours per week, along with her 40 hours per week in-load assignment; and an overpayment of $3,000 on a duplicate contract. Measures to ensure the effective management of overload contracts are needed.

- We identified two transactions totaling $118,539 that were modeled in a prohibited structure to purchase goods and services. We have recommended the College discontinue this practice and adhere to the University's approved purchasing guidelines.

- Our review of travel expenditures disclosed conditions related to the poor quality of the estimated expenses contained on the approved Travel Authorization with estimates being understated by as much as 1,267%; the late submission of Expense Reports, post-trip; and the reimbursement of unallowed expenses. Measures to ensure the effective management of travel are needed.

- In our testing of credit card transactions, we also found certain matters that require the attention of management. Specifically, we identified transactions totaling $19,678 that were not properly approved as they were not supported by the invoice/receipt at the time of approval; transactions totaling $9,898, of which $130 of items had no direct benefit to the University and/or explanation provided; and one instance of a non-allowable purchase of furniture for $1,325. Similarly, we recommended that management implement measures to ensure the effective management of their use of the department credit card.

- We reviewed the College's "attractive property" inventory and found it to be incomplete, as approximately 130 endpoints were not accounted for. Management should perform an inventory of all attractive property on-hand and register them with Snipe-IT, the Division of Information Technology approved solution.

- The faculty-to-student ratio of 1:22 for the School of Social Work master's program exceeded the maximum ratio of 1:12 allowed by the applicable accreditation standards. Serious consideration and strategy should be undertaken to address how the College will meet this requirement in the master's program prior to the next accreditation review.

- We tested the controls over information systems security and found various security gaps that require the attention of management. We have recommended that they address these gaps to limit exposure to cyberthreats.

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

Pursuant to the Office of Internal Audit (OIA) approved annual plan for the 2022-2023 fiscal year, we completed an audit of the Robert Stempel College of Public Health & Social Work ("College") operational, financial, and information technology controls. The primary objective of our audit was to determine whether internal control procedures and practices relating to non-research related revenues, payroll administration, procurement of goods and services, travel, and asset management were: (1) adequate and effective; (2) being adhered to; and (3) in accordance with University policies and procedures, applicable laws, rules and regulations. We also reviewed the College's monitoring of accreditation standards and examined information security controls over sensitive or confidential data.

Our audit period was July 1, 2021, through June 30, 2022. Additionally, we assessed current practices through February 2023.

We conducted our audit in conformance with *the International Standards for the Professional Practice of Internal Auditing* and included tests of the accounting records and such other auditing procedures, as we considered necessary under the circumstances. Sample sizes and transactions selected for testing were determined on a judgmental basis applying a nonstatistical sampling methodology. Therefore, our test results are limited to our sample and might not be representative of the population from which the sample was selected. Audit planning and fieldwork was conducted from July 2022 to February 2023.

During the audit, we:

- Reviewed University policies and procedures and applicable Florida Statutes and State University System of Florida Board of Governors ("BOG") regulations;
- Obtained an understanding of the College's processes;
- Examined accounting records and supporting documents;
- Conducted a walkthrough of the facilities;
- Interviewed responsible personnel;
- Reviewed the accreditation standards followed by the College; and
- Tested selected transactions.

Additionally, we reviewed internal and external audit reports issued during the last three years and found no reports with any applicable recommendation to the College related to the scope and objectives of this audit, which otherwise would have required follow-up. However, there was a recommendation resulting from an investigation report issued May 10, 2022, which we followed-up and found to be implemented.

BACKGROUND

The Robert Stempel College of Public Health & Social Work is one of eleven academic colleges at FIU and is located in the "Academic Health Center 5" building at the Modesto Maidique Campus.

The College's mission is to improve health, health equity, and well-being of local, national, and global populations through education, research, and partnerships that are innovative and transformative.

Stempel College's interdisciplinary structure combines its departments of public health in partnership with the disciplines of dietetics and nutrition, social work, and disaster preparedness. Specifically:

- Department of Public Health
    - Biostatistics
    - Environmental Health Sciences
    - Epidemiology
    - Global Health
    - Health Policy & Management
    - Health Promotion & Disease Prevention
- Department of Dietetics & Nutrition
- School of Social Work
- Academy for International Disaster Preparedness (AIDP or "Academy"), and
- Research Centers
    - Community-based Research Institute
    - Center for Research on U.S. Latino HIV/AIDS (human immunodeficiency virus/acquired immunodeficiency syndrome) and Drug Abuse

The College offers undergraduate and graduate degrees, as well as 14 certificates in various academic programs. The College's total student enrollment for Fall 2022 was 1,577 students, composed of 766 undergraduates, 704 graduates, and 107 doctoral students.

Research operations were excluded from the scope of this audit. Nonetheless, it is of note that the College has several closely affiliated and emerging research centers, including the Research Center at a Minority Institution (FIU-RCMI). The National Institutes of Health (NIH) awarded FIU-RCMI on September 20, 2022, with a 5-year, $19.4 million grant to target HIV, COVID-19, Alzheimer's disease, and childhood cancer among minority populations. On the global scale, the College, in conjunction with researchers from the University of Cartagena, began new research to study the public health impacts of climate change on coastal populations.

The College was ranked No. 15 among U.S. public schools of public health and No. 2 in the state of Florida for research funding, in the 2022 ranking report from Blue Ridge Institute for Medical Research.

Personnel

As of June 2022, the College had 121 faculty (65 12-month and 56 9-month), 55 adjuncts, and 71 administrative personnel and staff members. Salaries and benefits totaled approximately $16.7 million of Educational and General (E&G) and Auxiliary funding, or 89% of the College's total non-research expenditures. The organization chart is shown on the following page.

Stempel College Administrative Organizational Chart
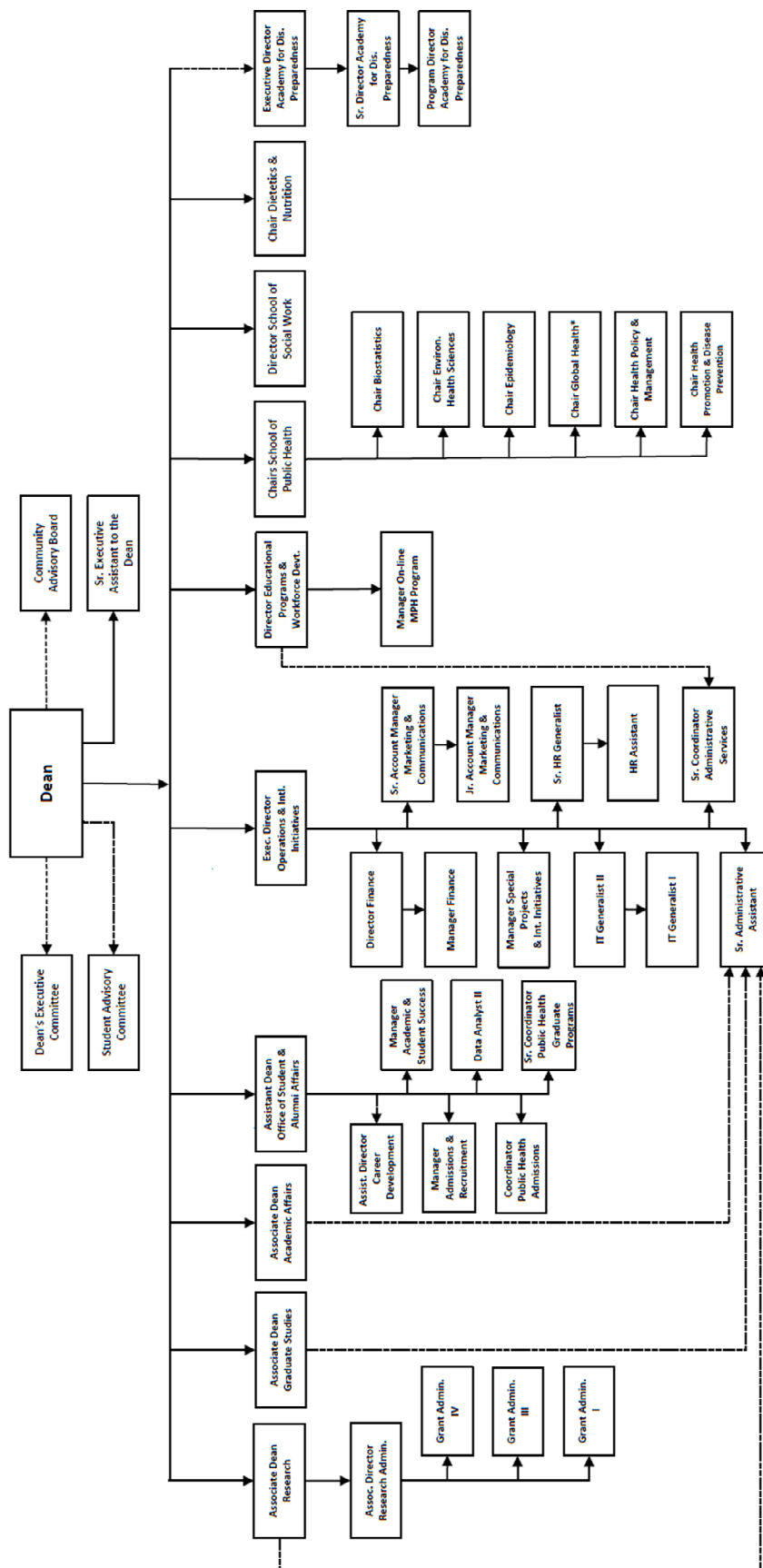
Source: 2022 Stempel College Operations Manual.

Updated 7/29/22

Financial Information

For the fiscal year 2021-2022, the College expended $16.46 million in E&G funds and an additional $2.27 million from Auxiliary funding sources, for a total of $18.73 million, as detailed in the following table.

Expenditures by Category Fiscal Year 2021-2022			
Category	E&G	Auxiliary	Grand Total
Salaries and Benefits	$ 15,664,848	$ 1,017,868	$ 16,682,716
Transfers Out - Within University		361,557	361,557
FIU Online Services		347,850	347,850
Computer Equipment under $5,000	158,918	15,717	174,635
Academic Affairs Overhead Fee		103,640	103,640
Travel	59,637	35,772	95,409
Shared Services Fee		90,957	90,957
Professional Services	40,716	33,086	73,802
Phone Equipment Rental	62,504	3,423	65,927
Food Products		61,882	61,882
Recharge Center Expense Internal	54,835	7,011	61,846
Repairs and Maintenance	61,095	159	61,254
Institutional Memberships	59,448		59,448
Furniture and Equipment $5,000 and Over	55,820		55,820
Scholarships		47,286	47,286
DP Software Maintenance - Services	41,461	262	41,723
Lab Supplies - Non-Chemical	27,065	7,127	34,192
Medical Supplies	29,726	237	29,962
Computer Supplies	21,454	7,418	28,873
Educational Supplies	5,610	21,134	26,744
Miscellaneous Expenses	120,247	103,105	223,352
Total Expenditures	**$ 16,463,384**	**$ 2,265,491**	**$ 18,728,875**

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

<div style="text-align:center; font-weight:bold">

Areas Within the Scope of the Audit Tested Without Exception:

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Controls Over Financial Management[1]

Negative Fund Balance

We obtained the year-end fund balances for all auxiliary accounts for the last three fiscal years. We found that all accounts, except one that contained a negative fund balance of $315, had positive balances. Management explained that for the one instance noted, the year-end fund balance was negative because of a payroll transfer that was made to deplete the balance was inadvertently overstated by fringe benefits. A correcting entry was posted after year end.

Controls Over Revenues

Cash Collections

During our testing, we identified one check received by the Academy for International Disaster Preparedness in the amount of $4,300. We tested the deposit to determine if it met the requirements of the University's Cash Controls Policy No. 1110.010. We found that the check was processed within the 48 hours required by University Policy. In addition, the employees were subjected to the proper background check, and proper segregation of duties existed. All other auxiliary revenues for the College are received either via the Student Financials Office or wire transfers.

Continuing Education Revenue

We performed an analysis of Continuing Education revenue based on enrollment and tuition rates. Of the College's 14 Continuing Education programs, we analyzed three—AIDP Online program, the Online Master of Public Health (MPH) Value Added program, and the Disaster Management program—which generated $2,291,391[2], or 58% of the total continuing education revenues. The recorded revenue for each program tested was within less than 1.4% of our calculation; and therefore, deemed reasonable. The differences were the result of the timing of one student's enrollment cancelation for each of the AIDP and MPH programs and an unidentified difference in the Disaster Management program totaling $5,709.

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[1] See Observation No. 1 on excess fund balances on page 12.
[2] Additionally, the Disaster Management program recorded non-operating revenues of $588,122 at year end representing loss revenues via the Higher Education Emergency Relief Fund.

Controls Over Asset Management

Capital Assets

The University's Property Manual requires that Asset Management conduct a yearly inventory of the University's capital assets. We obtained the list of all non-research related capital assets from Asset Management totaling $1,457,208. We determined that all such assets were properly inventoried during the last fiscal year ended June 30, 2022, without exception.

Payroll Time Approvals

The University's payroll guidelines require managers/proxies to have first-hand knowledge of the employee's work and/or leave hours or obtain written confirmation from the employee's supervisor of the hours being reported prior to approving the payroll. FIU's Human Resources Department (HR) requires managers to approve all employee time and leave entries reported by 2:00 p.m. on the Monday of the pay week.

We obtained payroll records for the audit period and analyzed 14,979 payroll time-approval transactions consisting of 266 employees. Our analysis identified 675 (4.5%) approval transactions via a Payroll Department employee, which is indicative of an automated approval by HR. This occurs when the supervisor has not approved the transaction by the HR deadline, and HR must approve. The rate of approval by the Payroll Department is considered reasonable.

Accreditation Standards[3]

Full-time Faculty Requirements

The College's School of Social Work is accredited by the Council on Social Work Education (CSWE), pursuant to that organization's Educational Policy and Accreditation Standards (EPAS). We analyzed whether the School of Social Work was meeting the CSWE's accreditation requirements regarding full-time faculty staffing. We found no exceptions and note the following:

- The majority of the faculty for the bachelor's programs have no less than a master's degree in social work from a CSWE-accredited program, as CSWE's EPAS, Policy 4.2 requires. Also, the majority of the faculty for the master's program have both master's and doctoral degrees in social work from a CSWE-accredited program, as said Policy requires.[4]

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[3] See Observation No. 7 for analysis of faculty-to-student ratios on page 28.
[4] CSWE's EPAS Policy 4.2 recommends a doctoral degree, preferably in social work for compliance for the social work master's program.

- The bachelor's program has three full-time faculty with more than 51% of their principal assignment dedicated to the baccalaureate level. CSWE's EPAS, Policy 4.2 requires no fewer than two such full-time faculty. Also, the master's program has six full-time faculty with more than 51% of their principal assignment dedicated to the master's level. CSWE's EPAS, Policy 4.2 requires no fewer than four such full-time faculty.

Controls over Media Sanitation

<u>**Media Sanitation**</u>

FIU Media Sanitation Guidelines require that "before disposal, donation, or recycling, DoIT [Division of Information Technology] Enterprise Security must validate that sensitive information has been removed from any information systems equipment that has been used for Florida International University business. This validation process must take place before releasing such equipment to a third party." We obtained the list of 24 endpoint devices the College had sent to Surplus to confirm the College had followed the proper procedures and ensured the devices had been sanitized by inspecting the Request for Surplus form for the proper signatures of the person who performed the sanitization as well as the issuance of an MSCID (Media Sanitation Compliance Identification) number to each endpoint. All media storage devices require an MSCID number to be assigned for proof of sanitation compliance. All 24 endpoints were sanitized without exception.

1. Controls Over Financial Management – Excess Fund Balances

BOG Regulation 7.003, *Fees, Fines and Penalties*, authorizes all fees assessed to students. It also authorizes each board of trustees to assess certain named fees at statutory amounts. FIU Regulation 1101(11) establishes the collection of optional fees, including Off-Campus fee at cost.

Off-Campus Fee

The Off-Campus fee is accounted for in the Auxiliary Enterprises fund. BOG Regulation 7.003(8), *Off-Campus Educational Activities,* states in pertinent part, "These fees will be in addition to the tuition and associated fees charged to students enrolling in these courses on-campus. The additional fees charged are for the purpose of recovering the increased costs resulting from off-campus vis-à-vis on-campus offerings."

We found two programs: *Public Health Practicum* and *Social Work Practicum*, whose combined cumulative fund balance at the end of fiscal year 2021-22 exceeded $100,000, with both program's fund balance increasing year-over-year for the three-year period reviewed.

Activity Number	Description	Ending Fund Balance		
		FY2019-20	FY2020-21	FY2021-22
2430030005	Public Health Practicum	$ 66,746	$ 73,647	$ 79,358
2437030002	Social Work Practicum	(1,127)	15,972	31,702
	Totals	$ 65,619	$ 89,619	$ 111,060

According to management, the COVID-19 pandemic was the main cause for the high fund balances in these programs and provided the following reasons:

1. The department planned to hire adjuncts to manage the public health internship for the Public Health (PH) Practicum, but the hiring was delayed due to COVID-19.
2. Reimbursement of expenses associated with the travel to field sites, conferences, and other program expenditures, did not materialize also due to COVID-19.

Management further stated that the intent of the practicum fee is to cover costs associated with hiring adjuncts, paying for extra state compensation, the costs of a devoted telephone line, materials and supplies, insurance, etc. They do not believe the practicum revenue is intended to be used per semester or fiscal year but rather be carried over year to year. Management also believes they should charge sufficiently and reasonably to cover the costs amply since some of the costs, such as fringe benefits and insurance premium, vary from year to year. Management further elaborated on their spending plan,

by explaining that now that COVID-19 restrictions have eased, they will be moving forward on hiring adjuncts to assist in coordinating the PH internship. That cost will be approximately $6,000, plus benefits, per semester, $18,000 annually. Additionally, management is planning the purchase of a placement software at an annual subscription rate of $1,000 to $2,000. Planned spending also includes the continued cost of medical liability insurance required per student, ranging from $600 to $1,000 annually (based on number of students).

However, *FIU Auxiliary Enterprises Operating Guidelines (III)(A)(1)(a), For-Credit Activities*, states:

> "These activities facilitate and supplement the academic learning experience for students receiving credit towards a degree or certificate program. The revenues in this category represent fees charged to students above state-mandated tuition… The funds generated by for-credit academic activities are restricted in that fees charged should approximate costs with reserves generally allowed for working capital needs and future capital outlays. Accumulating general reserves to guard against adverse market demand conditions or to fund new auxiliary opportunities are expressly prohibited."

Continuing Education Program

The AIDP Graduate Online and the MPH Value Added programs are a for-credit activity authorized by BOG Regulation 8.002(2), *Continuing Education College Credit Courses and Programs*. As such, it is a restricted Auxiliary Enterprises fund, and fees charged should approximate costs.

We noted that both the AIDP Graduate Online and the MPH Value Added program's fund balance have increased substantially year-over-year for the three-year period reviewed.

Activity Number	Description	Ending Fund Balance		
		FY2019-20	FY2020-21	FY2021-22
2438030001	AIDP Graduate Online	$ 310,195	$ 411,211	$ 604,492
2430030006	MPH Value Added	253,537	613,821	932,574
	Totals	**$ 563,732**	**$ 1,025,032**	**$ 1,537,066**

According to AIDP management, the main cause for the accumulation of funds was due to the global pandemic causing the Disaster Field Operations Course not to be conducted in-person for two years. Additionally, management indicated that in-kind services were provided for the 2021-2022 Disaster Field Operations Course, which allowed for the program to cut costs. This included three FORTS[5] units ($15,000) and several marine and aircraft vessels ($175,000) provided by Miami-Dade Fire Rescue. Hence, through

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[5] FORTS are Fold-Out Rigid Temporary Shelters used as temporary command centers.

this interagency collaboration, the program was able to cut costs, which resulted in an increased accumulation of fund balance.

College management has identified COVID-19 as the primary cause for the high fund balance in the MPH Value Added program and provided the following reasons:

1. The pandemic caused increased revenues from enrollment, which was higher than expected for the MPH Value Added program.
2. The MPH Value Added program suffered from the inability to hire two planned faculty and one administrative employee for an estimated yearly total of $308,000 in salary plus benefits.

While the programs benefited from the cost cuts attributed to the conditions noted above, program fees remained intact, which resulted in excess fees being charged to students. A reevaluation of the fee structure, taking into account the current fund balance while allowing for reserves for working capital needs and future capital outlays, would permit the reduction of the fund balance to allowable levels.

Recommendations

	The Robert Stempel College of Public Health & Social Work should:
1.1	Work with Academic Affairs to implement a plan of action to rationally reduce the accumulated fund balance for the off-campus fee and the continuing education program to an amount that reasonably reflects cost.

	The Academy for International Disaster Preparedness should:
1.2	Work with Academic Affairs to implement a plan of action to rationally reduce the accumulated fund balance for the Academy's continuing education program to an amount that reasonably reflects cost.

Management Response/Action Plan

1.1 The Director of Finance, on behalf of the Dean, will: 1) Request to suspend assessing the Public Health off-campus fee; and 2) Work with the directors of the continuing education programs to ensure implementation of the action plan and develop a contingency plan to rationally rectify accumulated fund balance.

Implementation date: July 31, 2023

Complexity rating: 1 - Routine

1.2   The plan to reduce the fund balance is to: (1) Work with Academic Affairs and the Dean's office to recruit and hire a visiting faculty member; (2) Strategic recruitment events; (3) Increase the scholarship opportunities as appropriate; and (4) In-person Disaster Field Operations Course. The Academy will complete tasks 2-4 by July 2023. However, activity one will be pending based on the successful hire of the visiting faculty. Other FIU departments are involved in the hiring process and hence the timeline depends on others.

Implementation date: December 9, 2023

Complexity rating: 2 - Moderate

2. Personnel Administration

<u>Overload Contracts</u>

FIU Policy No. 1710.110, *Dual Employment and Compensation*, states: "All employees may be approved for secondary employment, which constitutes dual employment provided such employment does not interfere with the regular work of the employee, does not result in any conflict of interest between the two activities, and is determined as being in the best interest of the University… Approval for extra compensation must be secured from the employee's supervisor, prior to contracting for services, including instructional and non-instructional activities."

During our testing, we identified 40 faculty members who received payments for overloads between July 1, 2021, through June 30, 2022, totaling $336,890. We selected the 10 faculty members with the highest amount of overload payments ($241,764 or 72%) for further testing. The 10 faculty members selected had 77 overload contracts that began on or after July 1, 2021, with 10 contracts extending beyond the end of the fiscal year. During our review of the contracts, we found the following:

- One Academy for International Disaster Preparedness faculty member had 11 contracts approved by Academic Affairs after the start date. The final approval date and/or the contract's effective date ranged between 2 and 83 days after the start date.

    Delays in approval of additional compensation or overload assignments may have an adverse impact on the College's budget and expenditure controls.

- The same Academy for International Disaster Preparedness faculty member had 10 overload contracts during Spring 2022, totaling $61,250 in addition to her two overload contracts with the College of Communication, Architecture, and the Arts (CARTA) as depicted in the table on the following page. The faculty is a member of CARTA and had a faculty assignment during Spring 2022 consisting of four in-load classes and the previously mentioned two overload CARTA classes.

					Spring 2022 Total Workload	
Class/Activity	**Course Section[6]**	**Contract No.**	**Start Date**	**End Date**	**Days Duration**	**Contract Type**
COM 3641	RVC	N/A	1/10/2022	4/30/2022	110	CARTA Annual Assignment
COM 3641	RVD	N/A	1/10/2022	4/30/2022	110	CARTA Annual Assignment
COM 3641	RVE	N/A	1/10/2022	4/30/2022	110	CARTA Annual Assignment
COM 3641	RVF	N/A	1/10/2022	4/30/2022	110	CARTA Annual Assignment
SPC 3210	RVD	16444	12/25/2021	5/11/2022	137	CARTA Overload Contract
SPC 3210	RVC	16443	12/25/2021	5/11/2022	137	CARTA Overload Contract
PHC 4250	RVBB	16163	3/7/2022	4/22/2022	46	Academy Overload Contract
PHC 4250	RVC	16164	1/10/2022	1/23/2022	13	Academy Overload Contract
FES 6858	RX01	16160	1/6/2022	3/18/2022	71	Academy Overload Contract
FES 6858	RXC	16159	1/6/2022	3/18/2022	71	Academy Overload Contract
FES 1950	RXA	17032	1/10/2022	4/23/2022	103	Academy Overload Contract
FES 1950	RXB	17031	1/10/2022	4/23/2022	103	Academy Overload Contract
FES 1950	RXC	17030	1/10/2022	4/23/2022	103	Academy Overload Contract
Leadership Training	N/A	17304	2/28/2022	3/3/2022	3	Academy Overload Contract
Oversee Bachelor's Program	N/A	16173	1/6/2022	4/23/2022	107	Academy Overload Contract
Fire Courses	N/A	17320	4/5/2022	4/26/2022	21	Academy Overload Contract

According to the Academic Affairs representative from CARTA, they have a practice that permits faculty to have access to a maximum of two overload courses per semester, if available. Moreover, the Academy for International Disaster Preparedness has assured the Assistant Vice President of Academic Affairs that they know of the professor's commitments in CARTA, and CARTA knows of the professor's commitments in Disaster Management, and neither area has seen the professor's work performance decline in any way with her in-load or overload assignment.

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[6] Items with "N/A" are non-specific course related assignments and do not require a course section.

We analyzed the professor's Spring 2022 workload and noted an excessive number of contracted overload hours approved. Our analysis found that in early 2022 (January 10 – March 18, 2022), the professor had eight concurrent overload contracts, each of which paid her nine weekly hours, for a total of 72 weekly hours. This was in addition to the professor's annual assignment of four in-load courses consisting of 40 hours per week. (See chart below.)

Spring 2022 In-load and Overload Assignments
(with start and end date indicated)

Contract #	Start	Value	End
16443	12/25/2021	137	5/11/2022
16444	12/25/2021	137	5/11/2022
16159	1/6/2022	71	3/18/2022
16160	1/6/2022	71	3/18/2022
16173	1/6/2022	107	4/23/2022
COM 3641 RVF	1/10/2022	110	4/30/2022
COM 3641 RVE	1/10/2022	110	4/30/2022
COM 3641 RVD	1/10/2022	110	4/30/2022
COM 3641 RVC	1/10/2022	110	4/30/2022
16164	1/10/2022	13	1/23/2022
17030	1/10/2022	103	4/23/2022
17031	1/10/2022	103	4/23/2022
17032	1/10/2022	103	4/23/2022
17304	2/28/2022	3	3/3/2022
16163	3/7/2022	46	4/22/2022
17320	4/5/2022	21	4/26/2022

In-load   Overload

According to the College's Associate Dean of Academic Affairs, they have not yet had a need to set a limit on the amount of additional teaching a faculty member chooses to teach. Faculty have not raised a concern and there is no limit on the amount of teaching in the Collective Bargaining Agreement document. The Dean further indicated that in practice, he does not believe they have ever had a faculty member teach more than two additional courses per semester and that this is not the norm. Those who choose to accept the extra teaching typically accept one extra class, he added.

Notwithstanding Academic Affairs' statements, the professor's 112 overlapping assigned weekly hours in early 2022 could be called into question. Although the nine weekly hours for a three-credit course is standard, payment for such requires the faculty member to, at minimum, teach, maintain office hours, and provide for planning time. A faculty reasonably being able to satisfy these minimum requirements for the aforementioned overlapping load could be called into question. Moreover, assigning excessive course overloads might not be a strategy for the University to sustain.

- One instance in which two contracts were created for the same class and time period resulting in an overpayment of $3,000. The contracts were created by the

Academy. Subsequent to notifying Academy personnel about the overpayment, the $3,000 overpayment to the faculty member was recovered via five payroll deductions from January 13 through March 10, 2023.

Recommendations

	The Academy for International Disaster Preparedness should:
2.1	Develop and implement control mechanisms to ensure that contracts are approved prior to the commencement of the secondary employment.
2.2	Work with Academic Affairs to re-evaluate the overload assignment process to ensure faculty members are not teaching concurrent courses, which combined effort far exceeds the effort in a typical work week or the number of courses that is reasonably practical.
2.3	Develop and implement contract review procedures that will ensure the proper execution of contracts, including identifying and preventing duplicate contracts.

Management Response/Action Plan

2.1   At least 30 days before the start of each semester AIDP will submit the names of individuals requiring eRACs for that given semester to begin the approval process. An updated excel spreadsheet has been drafted to use for tracking purposes amongst the various approvers in the department. Once confirmation is received that the courses are approved, eRACs will be submitted before the first day of class/employment and submitted for Academic Affairs to approve within the appropriate timeline. The courses related to Prior Learning Assessment (PLA) are housed in Continuing Education and follow a self-sustaining funding model and will be the only exception to this policy. Since these courses are paid based on enrollment numbers instead of a flat fee, we need to wait until the end of the official Add/Drop period to determine the payment for a given instructor.

Implementation date: Immediately

Complexity rating: 1 - Routine

2.2   The Director for the Division of Operations and Safety will assign other instructors for FES 1950 Prior Learning Assessment. He will also assign an instructor for PHC 4250 which is traditionally offered twice per semester. We will work with the Dean's office and Academic Affairs to ensure that the courseload is practical to avoid faculty members exceeding the effort in a typical work week and will use the attached worksheet to confirm approval prior to contracts being created for overload work.

Implementation date: August 31, 2023

Complexity rating: 2 - Moderate

2.3   The department's HR liaison responsible for producing/tracking contracts will ensure that contracts and eRACs are created in accordance with internal procedures to avoid duplication. The HR liaison is well trained in the role and responsibilities. Additionally, an excel spreadsheet has been updated to assure procedures are followed pertaining to all AIDP courses that involve execution of contracts to prevent duplication of contracts/eRACs.

Implementation date: Immediately

Complexity rating: 1 - Routine

3. Procurement of Goods and Services

We reviewed all non-research transactions for the procurement of goods and services incurred by the College between July 1, 2021, and June 30, 2022, and identified 1,505 transactions totaling $774,889. This total excluded the following FIU internal transactions: Transfers Out, Cost Recovery, FIU Online, Pinnacle Communications, and Shared Fees. We tested 20 transactions totaling $341,169 (44%).

We found two payments dated May 17, 2022, to PantherTech totaling $118,539 ($60,715 and $57,824) based on quotes for 41 computers and 34 Apple air tag packs. The terms of the quotes called for the items to be picked up from the FIU PantherTech store. However, despite paying for the items, no merchandise was exchanged during either transaction. According to College personnel, the transactions served as a fund for prepaid expenses that will be reduced throughout the year as equipment is acquired. We consulted with the Office of the Controller, who informed us that this practice had been stopped four years ago.

We found that management has subsequently used some of the funds set aside for the 41 computers and 34 air tag packs to obtain equipment that are not identical to the ones on the PantherTech quotes. As of March 15, 2023, we were informed by PantherTech that the College had used $60,992 (51% of the funds set aside) for equipment and supplies on 24 invoices issued between May 31, 2022, and December 21, 2022.

Transferring funds to PantherTech towards the end of the fiscal year for future use overstates expenses for the College and revenues to PantherTech. Additionally, this practice can potentially create abuse and waste of resources to the University.

Recommendation

The Robert Stempel College of Public Health & Social Work should:	
3.1	Discontinue the practice of prepaying expenses that have not occurred during the period and do not reflect present needs of purchases for goods and services.

Management Response/Action Plan

3.1 The College will discontinue the practice of prepaid expenses that do not reflect the current fiscal year needs of purchases for goods and services.

   Implementation date: July 31, 2023

   Complexity rating: 1 - Routine

4. Travel Expenditures

We reviewed all non-research travel related expenses incurred by the College from July 1, 2021, through July 30, 2022, and identified 333 expenses totaling $95,409. We sampled 15 line items and tested all related travel expenses on the respective Expense Reports, totaling $29,954 (31%). We found the following 14 exceptions:

- Seven instances in which the Travel Authorization (TA) underestimated actual expenses between 61% and 1,267%. These seven instances had a combined total budgeted expense of $5,917, while the actual expenditure was $18,512. These differences originated from TAs that either did not include all reasonably known expense types, such as, lodging, airfare, and meals, or from TAs that underestimated expenses.

  The TA is the official form required to secure approvals and to encumber the funds for any University-related business trip. An approved TA is a traveler's permission to incur expenses and travel on behalf of the University and provides an estimate of the cost for a trip. The TA must include all travel expenses that are known or can be projected before the trip. TAs that acutely underestimate costs could cause budgets to be exceeded due to unencumbered costs and approvals to travel might be given based on specious or incomplete information.

- Six instances totaling $12,223 in which the Expense Reports were submitted between 12 and 26 business days after the completion of the trip. The University's *Travel and Other Expenses Manual* states, "the expense report must be submitted within ten (10) business days after the completion of the trip or incurrence of the expense."

- One instance in which the traveler was reimbursed for an unallowable item. The dinner receipt contained a charge of $90 that pertained to two bottles of wine, which are not allowed to be paid with E&G funds. According to the University's *Travel and Other Expenses Manual*, food and/or beverages are allowed for entertainment expenses with the exclusion of alcohol. Subsequent to notifying management about the unallowable charge, the $90 was collected from the employee and deposited on March 30, 2023.

Recommendations

The Robert Stempel College of Public Health & Social Work should:	
4.1	Develop adequate review procedures to ensure travelers provide proper cost estimates of their travel costs when preparing the Travel Authorization form for approval.

4.2	Develop and implement internal procedures to remind travelers, prior to and after traveling, that they must submit their Expense Report within 10 business days after the completion of the trip.
4.3	Implement a plan of action to ensure that travelers and approvers of Expense Reports are acutely aware of allowed reimbursable expenses and that all expenses are properly reviewed.

Management Response/Action Plan

4.1 The Executive Director, on behalf of the Dean will communicate, in writing, the importance of: adherence to the University's travel policy to provide proper cost estimates of travel costs when preparing travel authorizations prior to incurring any travel related expenses, annual training of University travel policies and procedures for administrative staff tasked with preparing travel authorizations, and reference to newly added helpful travel information to the operations manual and faculty & staff resources website page.

Implementation date: July 31, 2023

Complexity rating: 2 - Moderate

4.2 The Executive Director, on behalf of the Dean will communicate, in writing, the importance of: adherence to the University's travel policy to comply with submission of expense reports within 10 business days after trip completion, annual training of University travel policies and procedures for administrative staff tasked with preparing expense reports, and reference to newly added helpful travel information to the operations manual and faculty & staff resources website page.

Implementation date: July 31, 2023

Complexity rating: 2 – Moderate

4.3 The Executive Director, on behalf of the Dean will communicate, in writing, the importance of: adherence to the University's travel policy to comply and ensure expense reports are properly reviewed and reflect allowable reimbursable expenses, annual training of University travel policies and procedures for administrative staff tasked with preparing expense reports, and reference to newly added helpful travel information to the operations manual and faculty & staff resources website page.

Implementation date: July 31, 2023

Complexity rating: 2 - Moderate

5. University Credit Cards

We obtained the list of the College's credit cardholders and approvers, along with the related credit card ("P-card") activity posted between July 1, 2021, and June 30, 2022, totaling $199,966. We sampled 30 randomly selected transactions totaling $78,201 (39%), and found the following 10 exceptions:

- Seven transactions relating to the Academy for International Disaster Preparedness totaling $19,678 were not properly approved as they were not supported by the invoice/receipt at the time of approval. After we requested and reviewed the documentation, all seven transactions were deemed to be proper.

- Two instances totaling $9,898 in which the transaction did not provide an explanation and/or direct benefit to the University. The transactions, which related to the Academy for International Disaster Preparedness, contained purchases of sweaters ($130) among the purchase of books, and there was no explanation or reason provided for the individual sweaters purchased. Such items of clothing may be allowed only when the item is used for identification or promotional purposes, neither of which we know to be the case.

- One instance totaling $1,325 in which the P-card was used to purchase furniture, which is a non-allowable purchase according to the University's *Departmental Card Guidelines and Procedures*.

Recommendations

The Academy for International Disaster Preparedness should:	
5.1	Develop and implement adequate approval procedures to ensure that credit card approvers review the receipt/invoice support for each charge and verify that the charge complies with the components of a "good" receipt found in the University's *Departmental Card Guidelines and Procedures* at the time of approving the charge.

The Robert Stempel College of Public Health & Social should:	
5.2	Implement a plan of action to ensure that cardholders and approvers are acutely aware of allowable purchases found under the University's *Departmental Card Guidelines and Procedures* and to enforce adherence to said guidelines and procedures.

Management Response/Action Plan

5.1 A new budget employee has been assigned and is well trained in the role and responsibilities of the position. The individual has been assisting the department since August 2022; however, an official start date was not assigned until September 2022. The approver of purchases with Departmental P-card and the budget employee are both well trained in the purchase process and the requirements attached to each transaction. Both individuals are trained in the components of a "good" receipt found in the University's Departmental Card Guidelines and Procedures at the time of approving the charge.

Implementation date: Immediately

Complexity rating: 1 - Routine

5.2 The Executive Director, on behalf of the Dean will communicate, in writing, the importance of: adherence to the University's Department Card Guidelines & Procedures and ensuring purchases are allowable, annual training for department cardholders & approvers, and reference to newly added department card information to the operations manual and faculty & staff resources website page.

Implementation date: July 31, 2023

Complexity rating: 2 - Moderate

6. Controls Over Attractive Property

The University's *Property Control Manual* defines attractive property as items costing less than $5,000, but which are particularly vulnerable to theft and misuse. Departments have discretion with determining the "attractiveness" of the property in the context of their environment, but factors to consider include the security of the property location, the size and portability of the item, and its potential resale value if stolen. These items should be marked as University property and catalogued by the user department, as stated in the Manual.

To test whether the College maintains proper records, we requested an inventory of its attractive property and were provided with a list consisting of 133 endpoints.[7]

We then selected 25 of the 133 endpoints to test their existence and found all endpoints accounted for. However, during our walkthrough, we identified three endpoints that were not tagged and one that was scheduled for Surplus, none of which were included in the asset list. Furthermore, upon inquiry of the IT Administrator, we learned that all endpoints prior to his appointment as IT Administrator in late 2019 had been accounted for in a system called *Wasp Barcode Technologies*, and which records can no longer be accessed. This system accounted for approximately 130 endpoints whose records were never included in the asset list when the current College IT Administrator transitioned to his position.

The College is currently recording attractive asset purchases in a SharePoint folder, as opposed to using Snipe-IT, the University's asset management software recommended by the DoIT. The adoption of Snipe-IT would enhance the College's control over attractive property as well as provide assurance of continuity over the inventory.

Recommendation

	The Robert Stempel College of Public Health & Social Work should:
6.1	Perform an inventory of all attractive property on-hand and register them with Snipe-IT.

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[7] An endpoint is any device that is physically an end point on a network. Laptops, desktops, mobile phones, tablets, servers, and virtual environments can all be considered endpoints.

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

6.1   Stempel IT will perform inventory scans on all College attractive property. We will schedule scans by department to ensure all attractive property is captured within Snipe-IT. A memo will be sent to all College employees stating which items are considered attractive property at Stempel. The memo will also stress the importance of routing all attractive property purchases through Stempel IT for inventory tracking.

    Implementation date: December 9, 2023

    Complexity rating: 3 - Complex

7. Accreditation Standards

Accreditation ensures institutions provide high-quality education that meets certain standards and provides a certain level of confidence to the educational community and the public they serve. Robert Stempel College of Public Health & Social Work offers the following accredited programs:

Accredited Program	Accrediting Agency
School of Social Work	Council on Social Work Education (CSWE)
Public Health	Council on Education for Public Health (CEPH)
Dietetics and Nutrition	Accreditation Council for Education in Nutrition and Dietetics (ACEND)

During our annual Risk Assessment, the faculty-to-student ratio was identified as the primary risk for the School of Social Work. The School of Social Work comprised 381 students (24%) of the College's Fall 2022 enrollment of 1,577 students. The CSWE performs an accreditation review every eight years to reaffirm that the School of Social Work meets the Educational Policy and Accreditation Standards (EPAS). The CSWE's last reaffirmation of accreditation at the School of Social Work was approved in June 2016. The School of Social Work was due for reaffirmation in August 2023 but requested and was granted a one-year extension to August 2024 to comply with newly adopted CSWE requirements. The decision by the CSWE will be issued in June 2025.

To determine if the School of Social Work met the newly adopted faculty-to-student ratio accreditation requirement, we compared the Fall 2021 and Spring 2022 student headcount to the total faculty (23), adjuncts (9), and field liaisons (5) for the bachelor's and the master's programs and utilized an average of the assigned faculty percentage for the period. The results of our analysis are presented in the following table.

Analysis of Faculty-to-Student Ratios for Fall 2021 and Spring 2022					
Program Level	Enrolled Students (Average)	Full-Time Faculty (Average)	CSWE Ratio Required	FIU Ratio Achieved	Meets CSWE Standard
Master's	181	8.06	1:12	1:22	✘
Bachelor's	200	9.06	1:25	1:22	✔

The School of Social Work was ranked No. 49 among the top 50 graduate public university programs by the *U.S. News and World Report* 2023 graduate rankings. A citation for noncompliance will affect the University's reputation and jeopardize the national ranking.

Recommendation

The Robert Stempel College of Public Health & Social Work should:	
7.1	Develop and implement a strategic plan to ensure the College meets the requirement for faculty-to-student ratio in the master's program prior to the next accreditation review.

Management Response/Action Plan

7.1   The Director of Social Work will work with the Dean to ensure the College meets the requirement for faculty-to-student ratio in the master's program prior to the next accreditation.
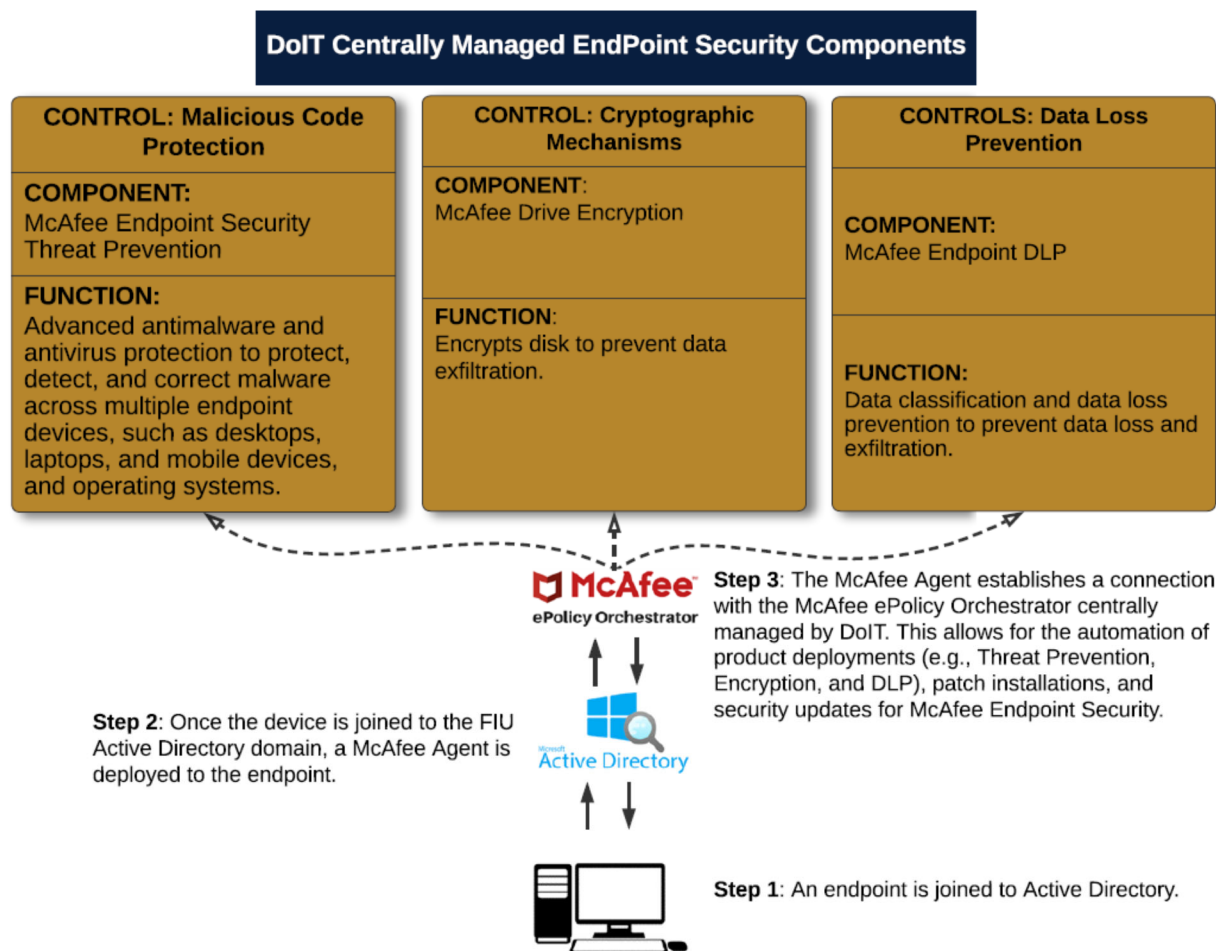
Implementation date: January 8, 2024

Complexity rating: 3 - Complex

8. Information Systems Security

Information systems security is among the top priorities for the University. Protecting sensitive data such as student's personal information, HIPAA (Health Insurance Portability and Accountability Act) related information and research data is crucial. The devices that are used to process this data should have controls in place such as antivirus and encryption software to safeguard this data.

We examined information systems security controls to determine whether controls to the endpoints that connect directly to sensitive data are adequate. We obtained the list of the College's documented endpoints during the audit period and selected 24 endpoints out of 133. We requested the DoIT to scan the endpoints for malicious code protection, cryptographic mechanisms, data loss prevention (DLP) tools, current Windows OS versions, and user access controls. In addition, we performed a walkthrough of the facilities selecting six additional endpoints for a total of 30 (23%) and reviewed the Cybersecurity Awareness Training completion reports.

The DoIT centrally manages endpoint security. A brief description of the system's architecture and our related observations are presented in the following sections.

DoIT Centrally Managed EndPoint Security Components

CONTROL: Malicious Code Protection

COMPONENT:
McAfee Endpoint Security Threat Prevention

FUNCTION:
Advanced antimalware and antivirus protection to protect, detect, and correct malware across multiple endpoint devices, such as desktops, laptops, and mobile devices, and operating systems.

CONTROL: Cryptographic Mechanisms

COMPONENT:
McAfee Drive Encryption

FUNCTION:
Encrypts disk to prevent data exfiltration.

CONTROLS: Data Loss Prevention

COMPONENT:
McAfee Endpoint DLP

FUNCTION:
Data classification and data loss prevention to prevent data loss and exfiltration.

McAfee ePolicy Orchestrator

Active Directory

Step 3: The McAfee Agent establishes a connection with the McAfee ePolicy Orchestrator centrally managed by DoIT. This allows for the automation of product deployments (e.g., Threat Prevention, Encryption, and DLP), patch installations, and security updates for McAfee Endpoint Security.

Step 2: Once the device is joined to the FIU Active Directory domain, a McAfee Agent is deployed to the endpoint.

Step 1: An endpoint is joined to Active Directory.

Malicious Code Protection

We identified three devices out of the 30 (10%) selected that contained McAfee Endpoint Security 10.5, which is an outdated version. The end-of-life and support for this version of McAfee ended November 12, 2020. The outdated McAfee Endpoint Security version may pose a potential cybersecurity risk and may expose the University to harmful malicious codes. The College's IT Administrator is responsible for ensuring that malicious code controls are kept current.

Cryptographic Mechanisms

All of the endpoints selected and examined contained McAfee Drive Encryption, which encrypts endpoints such that if someone were to physically remove a drive the data would be unusable. However, we identified six devices out of the 30 (20%) that contained a program called BitLocker Encryption. In some instances, having BitLocker Encryption enabled can cause conflicts that can either prevent the installation of McAfee Drive Encryption or render an installed version of McAfee Drive Encryption inoperable. According to the DoIT's University Senior IT Security Analyst, both McAfee Encryption and BitLocker Encryption cannot be applied at the same time because once McAfee sees BitLocker active on the endpoint device, McAfee will report a "competing product" and not install McAfee Encryption. Ensuring that endpoint encryption is enabled can reduce the risk of an adversary selling or publishing data elsewhere if the drive is physically removed.

Data Loss Prevention

McAfee Endpoint DLP generates a data in motion incident report for any potentially sensitive data such as social security numbers being transmitted via removable storage devices, the cloud, email, instant messaging, web, printing, screen capture, or file sharing applications by a device that is connected to the University's Active Directory domain. As end users operate their workstations, the business units are alerted of any potential data in motion incidents and if any clarification is required, the device is examined by local ITAs (Information Technology Administrators) to determine whether there is a threat to sensitive data.

Of the 30 endpoints selected, we identified four (13%) with an outdated version of McAfee Endpoint DLP installed and two (7%) that did not employ any data loss prevention at all. The end-of-life for the installed version 11.5 was November 10, 2020. A failure to keep track of data leakage could lead to unknown instances of sensitive data exfiltration.

Current Windows OS

We observed that Windows OS was installed on all 30 endpoints selected. To identify if all the endpoints were running a currently supported version of Windows, we compared the installed version against Microsoft's Windows Lifecycle documentation. We found that four endpoint devices out of the 30 (13%) selected had an outdated version of Windows OS. Support for the OS Build Number 18363 ended on May 10, 2022. A failure to timely update an operating system can provide a threat vector for adversaries and result in vulnerability for the University.

User Access Controls

The principle of least privilege requires that users should not be granted any more access than required to perform their job duties. To test whether the principle of least privilege was being adhered to, we checked for the presence of local administrator accounts of the endpoints. Local administrator accounts grant users elevated privileges such as installing software, creating additional user accounts, and more. However, this access may be

exploited by hackers to bypass critical security settings, delete system logs, impersonate other logged-on accounts, run an exploit code or tools, and eventually gain access to sensitive data.

Of the 30 endpoints, we found one (3%) with a local administrator account. Failure to manage local administrator accounts could allow an adversary who has successfully infiltrated the network to traverse through the network via privilege escalation attacks.

Cybersecurity Awareness Training

To educate the University community on cybersecurity topics, the DoIT requires the completion of an annual Cybersecurity Awareness Training by all employees. Cyber awareness training helps to create a culture of security in an organization. It also helps employees to understand the importance of security and to identify suspicious activity. It also encourages employees to develop the skills necessary to identify, report, and mitigate cyber threats. The annual training is part of the DoIT's required training.

We obtained the FIU Cybersecurity Awareness Training completion reports via PowerBI for the College to determine if all users had completed the training. This year's training was issued on July 1, 2022, and completion was due within 30 days. However, we obtained training completion results for active and inactive employees as of October 10, 2022, and determined that the overall completion rate was 58%. Through further analysis of the rate of completion among the six employee categories selected, we noted that although the Administrative and Faculty employee categories had favorable rates of completion, none of the six categories had achieved 100% completion. The completion

rates were as follows: Administrative (95%), Faculty (80%), Staff (73%), Person of Interest (23%), Student Employee (58%), and Temporary Employee (24%). It should be noted that once we brought this matter to their attention, the College followed up with individuals who had not completed the training, which resulted in the overall completion rate increasing to 69%. The completion rates for the Administrative, Faculty, and Staff categories increased to 97%, 92%, and 82%, respectively, as of the date of this report. Notwithstanding the College's subsequent actions, the rates of completion among Person of Interest (48%), Student Employee (74%), and Temporary Employee (35%) categories still lagged. Higher completion rates among the latter categories would increase the College's overall rate of completion of the required FIU Cybersecurity Awareness Training.

Recommendations

	The Robert Stempel College of Public Health & Social Work should:
8.1	Update Windows OS and McAfee products on all endpoint devices and install the University-approved data loss prevention tool on all endpoints that currently do not have the tool installed.
8.2	Work with the DoIT to resolve the conflict caused by having the University-approved McAfee Drive Encryption agent and BitLocker Encryption installed on the same endpoint device.
8.3	Review local administrator accounts and revoke accounts not requiring local administrator privileges.
8.4	Develop and implement monitoring procedures to ensure that College personnel timely comply with the annual Cybersecurity Awareness Training requirement established in University policy and IT Security Plan.

Management Response/Action Plan

8.1 Stempel IT will work with the DoIT to address reasons why DLP was not installed on these machines. Stempel IT will review the vulnerabilities/remediation reports and make sure to patch all endpoints missing Windows updates.

Implementation date: July 31, 2023

Complexity rating: 2 – Moderate

8.2 Stempel IT will disable BitLocker Encryption on any machine joined to the AD domain to maintain continuity and align operations with the DoIT.

Implementation date: May 31, 2023

Complexity rating: 1 - Routine

8.3   Stempel users must submit admin access requests via AskIT/DoIT Security Office. Stempel IT local administrator accounts were installed on certain machines to facilitate support during the pandemic and other remote work situations. Stempel IT ran a report via Microsoft System Center Configuration Manager (SCCM) and identified the machines with local administrator accounts installed. Stempel IT will remove these accounts from the affected machines.
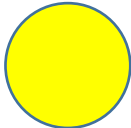
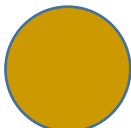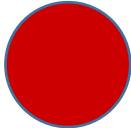**Implementation date:** May 31, 2023
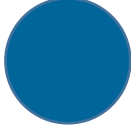
Complexity rating: 1 - Routine

8.4   The Executive Director, on behalf of the Dean will send a memo on the Dean's behalf stressing the importance of completing the Cybersecurity Awareness Training. A monitoring process will be created and implemented at the departmental level to accurately track compliance and ensure training is completed in a timely manner. Reference to the training and compliance will be added to the operations manual and the faculty & staff resources page.

Implementation date: July 31, 2023

Complexity rating: 2 - Moderate

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:

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Contributors to the report:	
	In addition to the contact named above, the following staff contributed to this audit in the designated roles:
	Dayan Borges (auditor in-charge);
	Henley Louis-Pierre (IT auditor);
	Manuel Sanchez (supervisor and reviewer); and
	Vivian Gonzalez (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.