



**OFFICE OF INTERNAL AUDIT
ANNUAL REPORT 2022-2023**






Office of Internal Audit

FLORIDA INTERNATIONAL UNIVERSITY

Date: September 14, 2023

To: Members of the Board of Trustees of Florida International University
Dr. Kenneth A. Jessell, University President

From: Trevor L. Williams, Chief Audit Executive 

Subject: **Annual Report for FY 2022-2023**

In compliance with Florida Board of Governors Regulation 4.002, the FIU Office of Internal Audit has prepared this annual report to summarize the Office's activities for the 2022-2023 fiscal year. Board of Governors Regulation 4.002(8) states that: "By September 30th of each year, the chief audit executive shall prepare a report summarizing the activities of the office for the preceding fiscal year." In addition, Board of Governors Regulation 4.002(6)(d) states that: "The chief audit executive shall develop audit plans based on the results of periodic risk assessments. The plans shall be submitted to the board of trustees for approval." On June 15, 2023, the Board of Trustees' Audit and Compliance Committee reviewed and approved the FIU Office of Internal Audit FY 2023-2024 Internal Audit Plan included herein.

The activities of the Office of Internal Audit and the related reports published during the 2022-2023 fiscal year continued to promote effective controls, operational effectiveness, and opportunities to more efficiently and cost-effectively deliver education and other beneficial services to the students at our University. We have done this with our focus on identifying risks to the University's operations and recommending mitigation controls. In order to serve the University well in this capacity, the Office has made a concerted effort to maintain a stable workforce and to ensure that audit staff continuously enhance their competencies through relevant professional development.

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

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INTRODUCTION

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

Vision:

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

Mission:

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

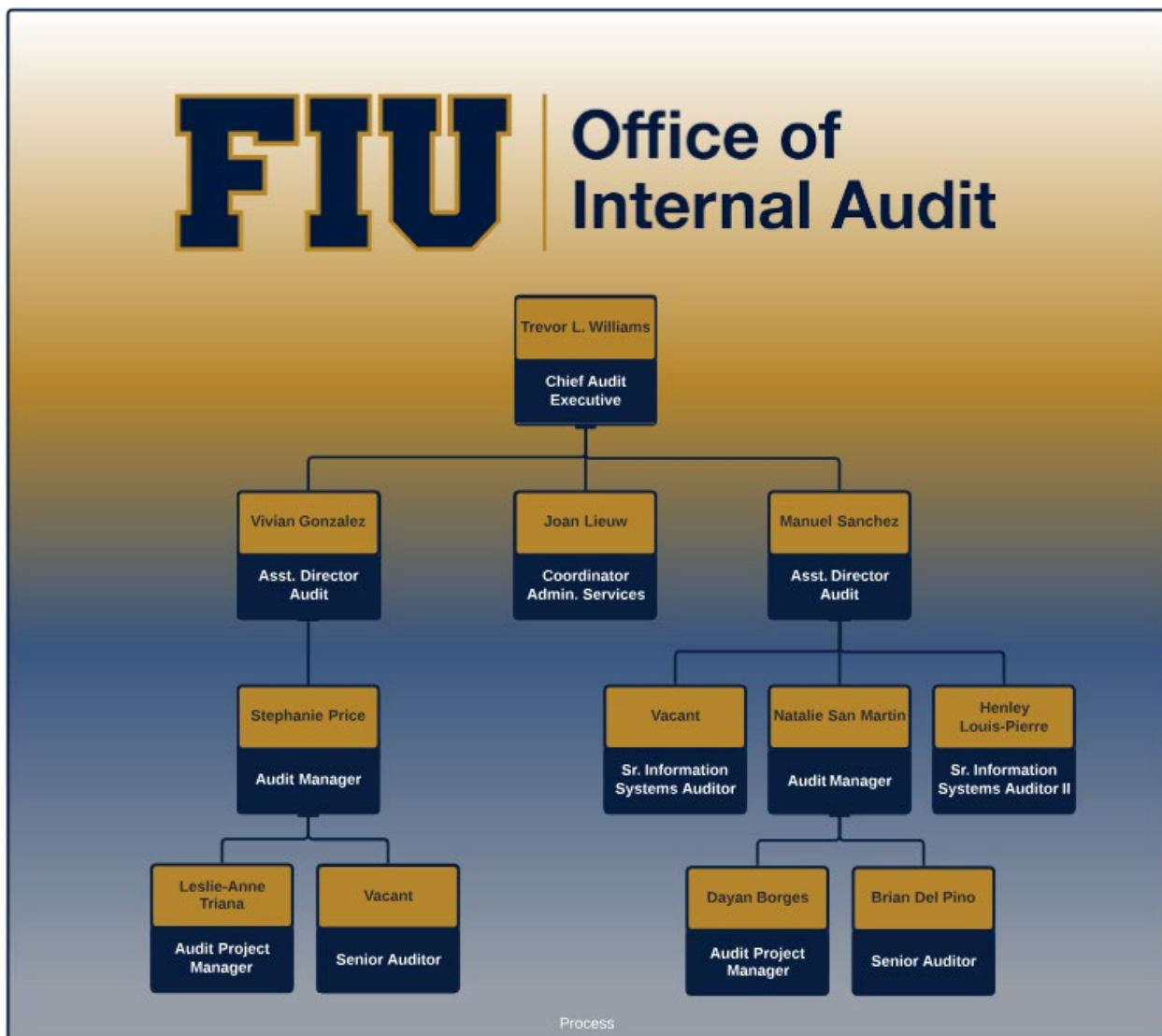
Recognizing the need for independence, the Chief Audit Executive (CAE) has direct reporting responsibility to the University's Board of Trustees' Audit and Compliance Committee. In addition, the audit staff has unrestricted access to all persons, records, systems, and facilities of the University. Our Office continues to benefit from this independence as we have not encountered any threats to our independence that may impair our ability to function in a manner consistent with our vision.



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

ORGANIZATION

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



Our Office currently has two vacancies – a Senior Information Systems Auditor position and a Senior Auditor position. Recruitment efforts to fill these vacancies are ongoing.

STAFF PROFESSIONAL DEVELOPMENT

Our internal auditors must be attuned to current practices in internal auditing and must possess the knowledge, technical skills, and other competencies needed to perform their individual responsibilities and to respond to our University clients' needs. Accordingly, we have a mandatory continuing professional development program. The entire audit staff individually receives a sufficient number of approved training hours to comply with the requirements of their professional certification and/or license.

Professional Development

The Office is committed to maintaining a competent, professional staff. To that end, the audit staff continues to take advantage of available professional development opportunities through the various modalities permitted under the circumstances. Collectively, the OIA staff members completed 384 hours of professional development that are related to maintaining their professional competence.

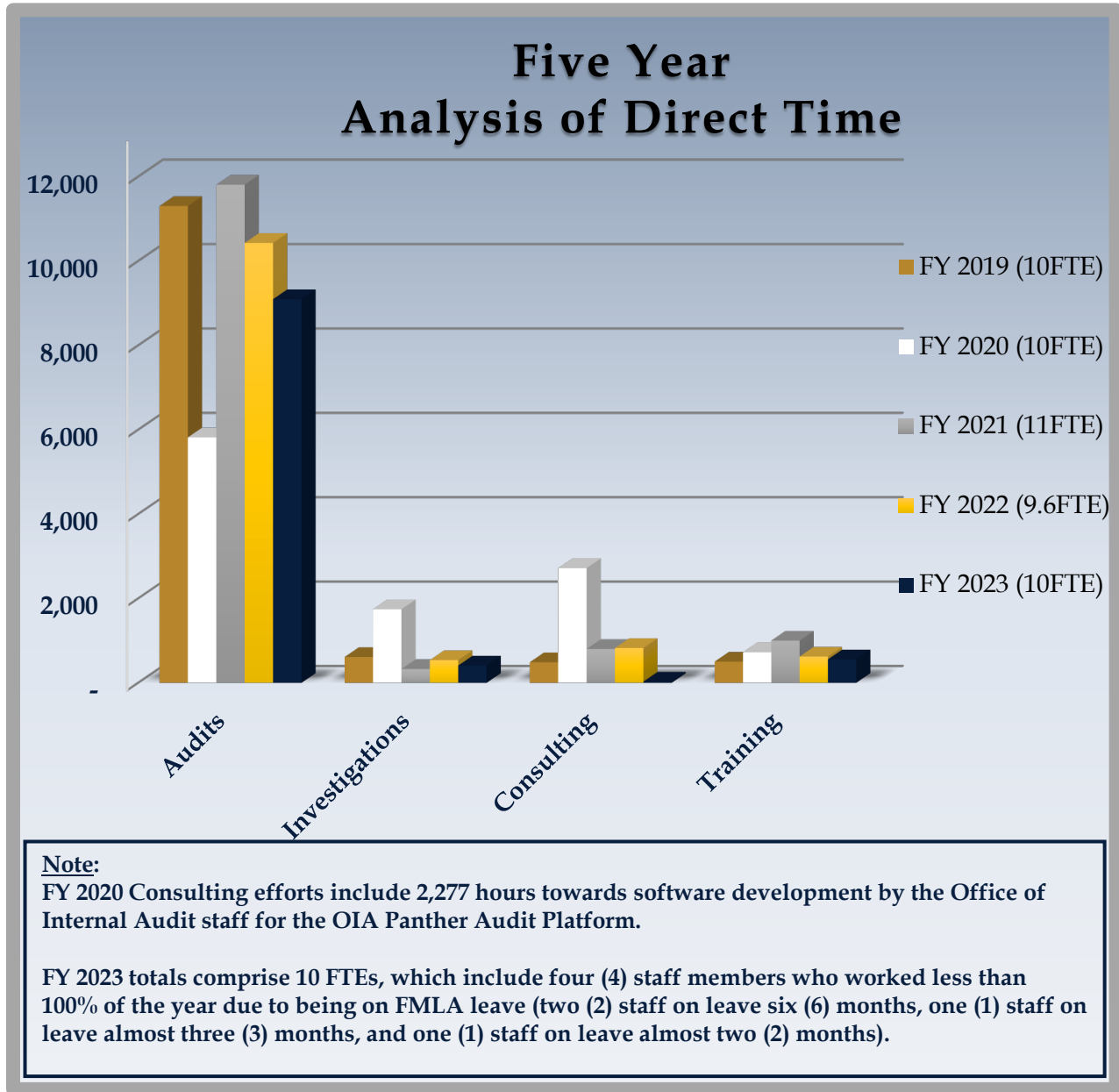
Professional Association

With the aim of having representation in professional organizations that are relevant to our professional discipline, during the year, we also maintained group and individual affiliations with the following professional organizations:

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

ANALYSIS OF RESOURCE ALLOCATION

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



As depicted, our workload is often difficult to predict from year to year as investigations and other unplanned work affect our progress towards completion of all the planned audit projects. Nonetheless, our focus remains on completing the approved audit plan.

AUDIT ACTIVITY

Audit of Export Controls and Selected Foreign Influence Compliance

We completed an audit of export controls and selected foreign influence compliance for the period July 1, 2021, through February 28, 2022, and have assessed the current practices through June 2022.

Overall, our audit concluded that the University has developed a comprehensive Export Compliance Program with most areas receiving a satisfactory internal control assessment. Opportunities for process improvements were noted in the areas of foreign gifts and contract reporting, international travel, and international shipments. The audit resulted in eight recommendations, which management has agreed to implement. Some examples of how controls could be strengthened include:

- *Adding language to competitively solicited contracts of \$100,000 or more that asks suppliers if they have received any foreign gifts, grants, or contracts from foreign countries of concern within the previous five years.*
- *Developing a mechanism to assess whether sponsored research projects are timely and correctly input into PantherSoft.*
- *Establishing a timeframe by which foreign travelers should create their Travel Authorization requests in advance of their trip to ensure the Office of Export Controls can approve prior to travel.*
- *Updating the University's Office of the Controller Travel & Other Expenses Manual to require foreign travelers to complete Expense Reports, whether requesting reimbursement.*
- *Evaluating and developing mechanisms to assess whether the current process for international shipping is effective and provides reasonable assurance that employees are complying with University policies.*

Audit of Student Safety – Hazing Prevention

We completed an audit of student safety as it relates to hazing prevention for the period January 1, 2021, through December 31, 2021, and have assessed the current practices through August 2022.

Overall, our audit concluded that the University adopted an anti-hazing policy as required but noted some instances of noncompliance and opportunities for process improvements to the University's hazing prevention efforts. The audit resulted in 23 recommendations, which management has agreed to implement. Some examples of how controls could be strengthened include:

- *Requiring all student organizations and groups to register with Campus Life and identifying a department or person to centrally manage the University's hazing prevention efforts.*
- *Developing a records maintenance and retention plan and ensuring proper storage pursuant to FIU Regulation 2501.*
- *Creating an anti-hazing attestation requirement and agreement form for all members of student organizations and groups and monitoring its completion.*
- *Ensuring proper dissemination of the anti-hazing policy and that all student organizations and groups include the required information in their bylaws.*
- *Revising and expanding the University's hazing prevention education plan.*



Examination of the Department of Parking, Sustainability, and Transportation's Compliance with Contract Number HSMV 0185-22

We completed the examination of FIU Department of Parking, Sustainability, and Transportation's ("Parking") compliance with the Florida Department of Highway

Safety and Motor Vehicles ("HSMV") Memorandum of Understanding (MOU) 0185-22, Contract Number HSMV-0185-22 as it relates to internal controls and data security governing the use of personal data for the period between July 1, 2021, and September 28, 2022. As a basis for performing this examination, the management of Parking attested that internal controls are in place to protect data received from the HSMV and are adequate to protect data from unauthorized access, distribution, use, modification, or disclosure, and policies and procedures in place during the attestation engagement period are approved by a Risk Management IT Security Professional and meet the requirement listed in the MOU.

Overall, our examination disclosed deviations in Parking's internal controls subject to this examination, that if not corrected, could diminish the controls' effectiveness in protecting data from unauthorized access, distribution, use, modification, or disclosure. The deviations were related to the absence of user's documented acknowledgment of their understanding of the confidential nature of the data accessed and the civil and criminal sanctions for disclosing this information, and users not completing Cybersecurity Awareness Training, among other matters, which due to their sensitive nature, we have chosen not to provide details herein. We offered recommendations to address the observed conditions, verified that management took corrective actions, and applied appropriate examination procedures to ensure that the implementation and effectiveness of the corrective actions taken by Parking prevent recurrence.

- We concluded that, except for the deviations from the criteria noted during our examination, the attestation made by Parking is presented in accordance with the criteria listed in the MOU, in all material respects.*

Audit of Office of Research and Economic Development – Research Training and Policy Compliance

We performed this audit to determine if the Office of Research and Economic Development's (ORED) research-related policies were enacted according to University Policy and whether they, along with research-related trainings, are adequate and adhere to applicable federal and state regulations.



ORED provides leadership in research administration, supports the endeavors of the University's research community, and ensures the responsible stewardship of research activities. ORED accomplishes this by minimizing impediments to research activity, promoting research conduct that meets the highest standards of ethical integrity, and ensuring that research activity is compliant with all local, state, and federal regulations. During the 2021 fiscal year, the University's research activities included proposal submissions equaling \$848 million, awards received totaling \$310 million, expenditures totaling \$246 million, 107 invention disclosures, and 74 U.S. patent applications.

- We found no adverse reportable conditions and concluded that ORED has effective process controls for creating and maintaining research related-policies and ensuring research-related training is adequate and completed timely. We commended the department for achieving a "clean" audit based upon the scope of our audit testing.*

Audit of Cybersecurity Prevention and Detection Controls - Ransomware

We performed this audit of Cybersecurity Prevention and Detection Controls – Ransomware, to assess FIU’s readiness for preventing and detecting ransomware cyberthreats by applying the National Institute of Standards and Technology (NIST) Cybersecurity Framework. Using a rating system, we developed to translate the level of alignment for the five in-scope units with the NIST Cybersecurity Framework, we have assessed their collective overall readiness against ransomware a score of 2.69 out of 3.00, which translates to a state of needing improvement.

For the 45 subcategories comprising the three functional areas of the NIST Cybersecurity Framework audited (Identify, Protect, and Detect) that were applied across the five units in scope, we found that all five units maintained a satisfactory cybersecurity posture for 53 percent (24 of 45) of the subcategories reviewed. Further, we found that for 16 of the 45 subcategories (36 percent), there were varying degrees of achievement between satisfactory and needs improvement across the five units. Our audit found an even wider span of representation across the five units within the remaining five subcategories, including assessments of satisfactory, needs improvement, and inadequate. This variation suggests the need to prioritize mitigation actions whereby urgent attention is given to critical processes and actions to harden systems and improve the University’s cybersecurity posture.

- *Due to the sensitive nature of the subject matter audited, we have omitted details related to the specific areas where opportunities for greater alignment with the Cybersecurity Framework exist. We have communicated those details to the appropriate levels of management. The audit resulted in 38 recommendations, which management has agreed to implement.*

Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity

This is an annual audit that we performed to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the State University System of Florida Board of Governors (BOG) that support the Performance Based Funding and Emerging Preeminent Metrics. For the fiscal year 2022-2023, FIU received the third highest score of 91 points and received approximately \$67 million in performance-based funding. The Office of Analysis and Information Management (AIM) is responsible for data collection and submission for Performance Based Funding and Emerging Preeminent Metrics purposes. The Chair of the Board of Trustees and the University President must certify the integrity of the performance-based funding and emerging preeminent data, and they use this audit as a basis for that certification.

The audit concluded that the University continues to have good process controls for maintaining and reporting performance metrics data. In our opinion, the system, in all material respects, continued to function in a reliable manner. Nevertheless, although having no material adverse impact on the calculation of the metrics tested, we identified the following actions for enhancing the controls over the process.

- *Verification of course and waiver exemption codes is needed to ensure they are accurately reported.*
- *Steps are needed to ensure that all fee waivers granted for the applicable calculation period are reported to the BOG.*
- *An effective protocol for reviewing user account access to identify conflicting access should be developed.*
- *Procedures to ensure that audit log of all auditable fields are enabled and monitored are warranted.*

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

We completed an audit of Robert Stempel College of Public Health & Social Work Internal Controls for the period July 1, 2021, through June 30, 2022, and have assessed the current practices through January 2023. The audit focused on assessing the effectiveness of internal controls and procedures relating to operations,



finances, and information security 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 information security controls over sensitive and/or confidential information.

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. For the Fall 2022 semester, the College had total active students of 1,577, consisting of 766 undergraduates, 704 graduates, and 107 doctoral students. For the 2022 fiscal year, the College spent \$16,463,384 in Educational & General 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. Some examples of how controls could be strengthened include:

- *The College working with the University's Academic Affairs unit and examining all options available to rectify the high year-end accumulated fund balances.*
- *Implementing measures to ensure the effective management of overload contracts.*
- *Discontinuing the practice of utilizing a prohibited transaction structure to purchase goods and services from the University's Panther Tech store and adhering to the University's approved purchasing guidelines.*
- *Implementing measures to ensure the effective management of employee business-related travel.*
- *Implementing measures to ensure the effective management of the use of department credit card to prevent the occurrence of charges being approved without proper supporting document or lacking the demonstration of a direct benefit to the University, or are otherwise non-allowable.*
- *Performing an inventory of all attractive property on-hand and registering them with Snipe-IT, the University's Division of Information Technology approved solution.*
- *Giving serious consideration and undertaking strategies to address how the College will meet the faculty-to-student ratio requirement in the School of Social Work master's program prior to the next accreditation review.*
- *Addressing control gaps in information systems security to limit exposure to cyberthreats.*

Audit of the College of Arts, Sciences & Education Internal Controls

We completed an audit of the College of Arts, Sciences & Education Internal Controls for the period July 1, 2021, through June 30, 2022, and have assessed the current practices through March 2023. The audit focused on assessing the effectiveness of internal controls and procedures relating to operational, financial, and information security management over research-related activities. Specifically, we examined revenues, payroll administration, procurement of goods and services, travel, asset management, and information security controls over sensitive and/or confidential data.

The College of Arts, Sciences & Education is composed of three schools that are home to the University's widest variety of academic and research programs. From the natural and physical sciences to social sciences and education, it is the largest of FIU's schools and colleges and offers bachelor's, master's, doctorates, and first professional degrees. For the 2021-22 fiscal year, the College received \$55.3 million in research-related revenues and expended \$57.9 million in research funds. As of March 2023, the College's personnel consisted of 598 faculty, 342 adjuncts, 269 administrative, and 72 staff members.

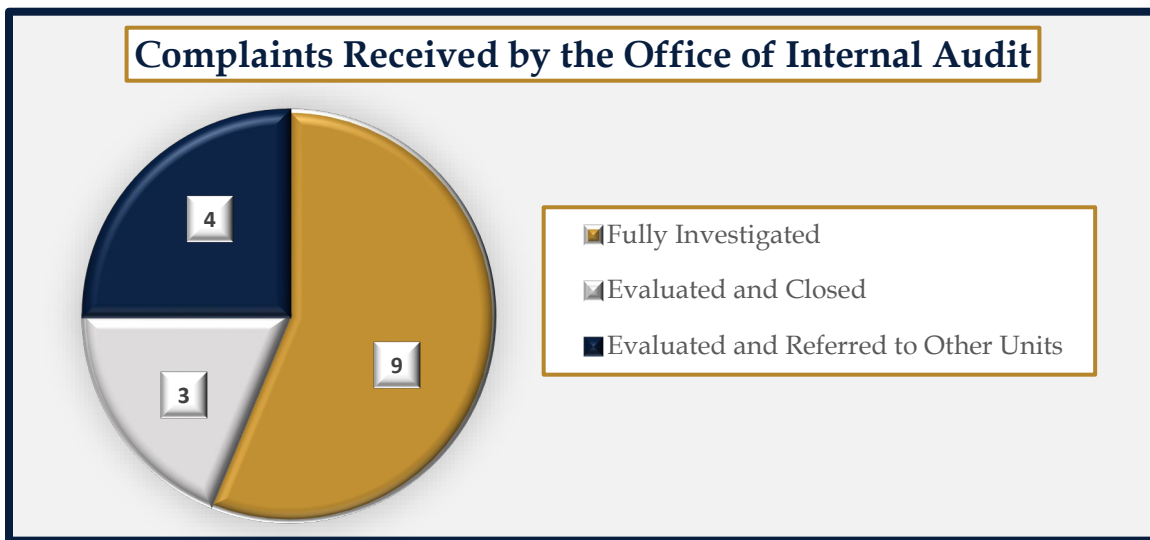
In summary, we concluded that while the College has established internal controls for the areas in scope and has managed some of these areas well, internal controls over the areas of personnel administration, procurement of goods and services, travel expenditures, University credit card purchases, attractive property, and information systems security could be strengthened. The audit resulted in 10 recommendations, which management has agreed to implement. Some examples of how controls could be strengthened include:

- *Implementing measures to ensure that time and effort reports are approved in a timely manner.*
- *Implementing measures to ensure the effective management of employee business-related travel.*
- *Implementing measures to ensure the effective management of the use of department credit card to prevent the occurrence of card usages that do not comply with the University's Departmental Card Guidelines and Procedures or University Policy.*
- *Perform an inventory of all attractive property.*
- *Addressing control gaps in information systems security to limit exposure to cyberthreats.*

INVESTIGATION ACTIVITY

One of the responsibilities of the OIA is to investigate allegations of fraud, waste, abuse, wrongdoing, financial mismanagement, and any whistle-blower complaints. Accordingly, from time to time, our Office receives and reviews complaints from various sources: The Chief Inspector General, the Board of Governor's Inspector General, the FIU hotline, University departments, Human Resources, and directly from a complainant.

During FY 2022-2023, our Office received 16 such complaints, and we took the actions depicted in the figure below. We evaluated all complaints received to determine if they are credible and should either be fully investigated by us or referred to an appropriate University staff for follow-up. Generally, complaints we determined not to be credible or meeting certain additional criteria were closed to investigation by our Office.



BOG regulation requires that an appropriately redacted final investigative report shall be submitted to the appropriate action officials, board of trustees, and the Board of Governors if, in the CAE's judgment, the allegations are determined to be significant and credible.

CONSULTING ACTIVITY

During the fiscal year, our Office has taken advantage of opportunities to provide support, in an advisory capacity, to University management. The following are

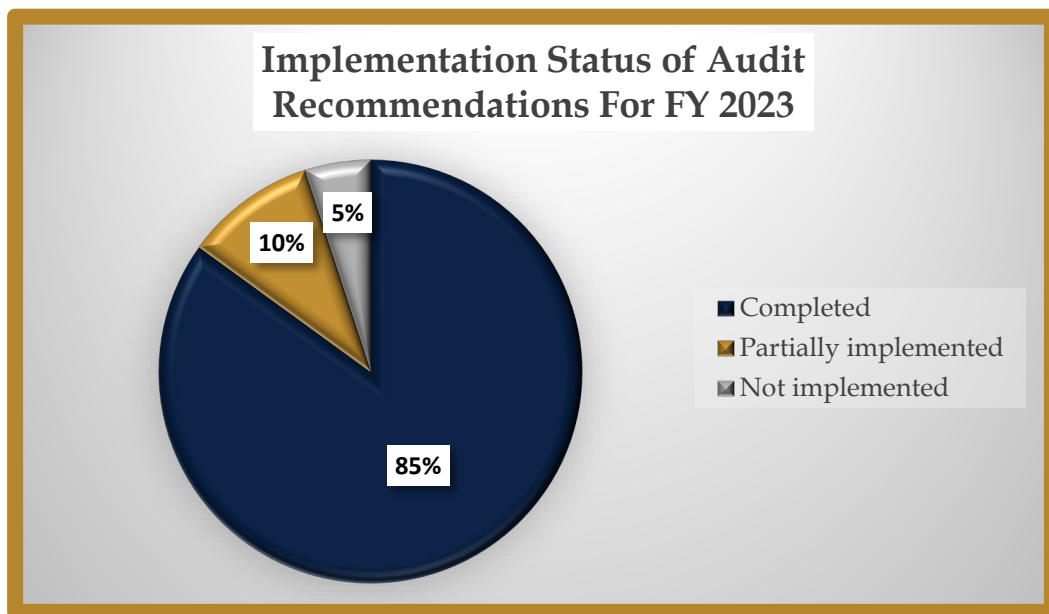
some areas where OIA's resources were utilized in providing consulting services to management:

- Sponsored research funding application support
- Risk monitoring management tool development
- Draft regulation development review

AUDIT FOLLOW-UP ACTIVITY

Our Office has a systematic process for following up on outstanding audit recommendations through their implementation. Each month, through the OIA Panther Audit Platform, automatic notifications are sent to the issue-owners of recommendations that are due for implementation. The self-reported status of the recommendations by management and their verification and validation by audit staff are documented in the Platform. We believe this tool advances our audit follow-up function to a posture of greater accountability from University management. The results of our audit follow-up activity are reported to the University President and Board of Trustees on a six-month interval.

During FY 2022-2023, there were 110 recommendations that were due for implementation. Through our validation of the reported status by management, we concluded that 94 recommendations (85 percent) were completed, 11 (10 percent) were partially implemented, and 5 (5 percent) were not implemented by their proposed implementation due date.



RISK MANAGEMENT

University Anti-Fraud Framework

The Florida Board of Governors Regulation 3.003, *Fraud Protection and Detection*, and the University's related regulation *FIU-117 Fraud Protection and Detection*, require at least an annual notification to the University's Board of Trustees of the efficacy of the University's antifraud framework and any necessary revisions to improve the framework. Our experience with fraud reporting efforts within the University during the fiscal year suggests that the framework is functioning effectively, as demonstrated by the level of reports of wrongdoing being received from university stakeholders and the disposition of such reports.

In addition, through our periodic and engagement level risk assessments, we may identify risks faced by the University. Risks that are evaluated as significant or high are considered for audit coverage either during a planned or current audit. Similarly, while performing an audit, we may uncover certain risks, conditions, or matters of concern, which we will report and recommend that management take the necessary corrective action. We have found that all such recommendations made to management during FY 2022-2023 have been accepted by management. Pointedly, there were no known risks determined by us as being unacceptably high and communicated to management that were accepted by management, demonstrating their continued commitment to maintaining a posture of effective risk management.

OTHER ACTIVITIES

Newsletter and Technical Alerts

During the year, we published our newsletter, *FIU Office of Internal Audit Risks* ♦ *Controls* ♦ *Compliance Alert* that provided content to inform FIU stakeholders about existing and emerging risks borne out of recent and past audits, as well as other important resources. In addition, the newsletter highlighted a recent success story of applying good internal controls or other practices. Additionally, our Office continued the practice of disseminating all published audit reports to all vice presidents within the University and other key personnel to make them aware of common audit issues found through our audits. Our aim is to add value to the University and strengthen accountability through the information contained in our newsletter and technical alerts.



RISKS | CONTROLS | COMPLIANCE ALERT

Volume 4 | Issue 1 | January – March 2023

“*Lock it down, ensure compliance, and segregate your duties to minimize threats and maximize effectiveness*”

IN THIS ISSUE

[GETTING AHEAD OF THE CURVE:](#)

NEW YEAR, SAME THREATS!

[RECENT SUCCESS:](#)

COMPLIANCE WITH RESEARCH TRAINING AND POLICY DEVELOPMENT RESULTED IN NO ADVERSE AUDIT FINDINGS FOR ORED.

[INTERNAL CONTROL:](#)

ARE INCOMPATIBLE DUTIES SEGREGATED?

State University Audit Council

The CAE maintained participation in the State University Audit Council through his attendance at the Council’s monthly meeting of fellow State University System CAEs and representatives from the Board of Governor’s Office of Inspector General and Director of Compliance. The meetings provided an avenue for discussing the various matters that are of concern to the communities represented by the attendees.

AUDIT PLAN

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

This approach fulfills our goal of allocating internal audit resources effectively and focusing on the imminent risks to the University's operations. The 2023-2024 plan factors into its development the corollary of the recruitment challenges of finding appropriately qualified candidates to fill open positions.

Risk Assessment

We review and assess risks by considering relevant risk factors, including operational, safety, financial, regulatory, and reputational risks. When evaluating these risks, we also considered additional factors, including materiality, regulatory requirements, area of special concern, inherent risk, and past audit coverage to inform our rating of individual risk.

In May 2022, utilizing the above-mentioned methodology, we completed a University-wide risk assessment by requesting business and instructional unit leaders to indicate and rate the top 10 to 15 risks that could impact their fulfilling the missions and goals of the units they oversee. We instructed them to consider relevant risk categories and provided them with the tool for capturing and reporting their assessment.

In May 2023, we followed up on the 245 risks that were assessed as either high or elevated by requesting the risk-owners to review and re-evaluate each risk, add additional risks they deem necessary, and schedule time to discuss their assessment with the Chief Audit Executive. We developed this year's audit plan based upon that effort and our further analysis of the stated risks, related controls, and rating. In addition, we considered the 2023-2027 Risk-Based Five-Year Audit Plan that was reviewed by the Board of Trustees last year. Through this collective effect, we adjusted the risk ratings and areas of audit focus for relevance and timing, as needed.

Apart from the risk assessment efforts described above, the annual plan includes certain periodic audits that are mandated either by the Board of Governors, regulatory agencies, or contract.

On the following page, we have mapped the individual risks reported to us in the Risk Assessment Heat Map, showing the number of risks evaluated and their relative placement.

To achieve the best use of audit resources, we continue to focus our audit coverage on areas of high risks (those falling within the red section on the heat map) and elevated risks (those falling within the amber section of the heat map), where appropriate. At the same time, we acknowledge that some risks identified might not be subjects for auditing, but rather simply need mitigating controls. Management might find it useful to utilize the list of risks to identify those specific risks for strategic planning purposes. Furthermore, those risks that are not subject to audit could be monitored by the Office of University Compliance and Integrity.

The Office's Risk-Based Five-Year Audit Plan for fiscal years 2024-2028 is presented on pages 22 and 23 of this document. At its June 15, 2023, meeting, the FIU Board of Trustees approved the audit plan for the 2024 fiscal year presented on page 21.

FLORIDA INTERNATIONAL UNIVERSITY

THE OFFICE OF INTERNAL AUDIT UNIVERSITY RISK ASSESSMENT HEAT MAP

IMPACT	Lasting damage to reputation, operations & funding.	Severe	13	32	14	12
	Disrupts operations over months; up to \$1M at risk.	Significant	28	54	60	19
	Short-term negative effects/press; up to \$250K at risk.	Moderate	29	80	32	4
	Minor regulatory or reputational effects; < \$25K at risk.	Negligible	36	20	5	0
			Remote	Less than likely	Likely	Very likely
			Chance of occurrence < 10%	Chance of occurrence = 10% - 30%	Chance of occurrence = 30% to 75%	Chance of occurrence > 75%
LIKELIHOOD						

Approved Audit Plan for FY 2024

Carryover Audits:

Information Technology Data Breach of Protected Information (30, 33) ●

Plant Operations & Maintenance Facilities Inspection & Deferred Maintenance (42) ●

Proposed New Audits:

Unit/Department	Area of Focus
Academic Affairs	Food Network South Beach Wine & Food Festival (3) ●
Academic Affairs	Post-Tenure Faculty Review Process (5) ●
Analysis & Information Management	Performance Based Funding [& Emerging Preeminent] Metrics Data Integrity (6) ●
Athletics	NCAA Football Attendance Certification (10) ●
Capital Construction	Project Administration & Funding (Selected Project) (11) ●
Human Resources	Payments to Separated Employees (28) ●
Information Technology	Panther Tech (32) ●
Information Technology	Physician Assistant Program - IT Controls (36) ●
Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity (39) ●
Strategic Communications, Government & External Affairs	Digital Brand Management (51, 52) ●
University-wide	COVID-19 Financial Assistance Compliance (4, 61) ●
University-wide	Natural Disaster Preparedness & Response (62) ●
University-wide	Follow-up of Prior Audit Recommendations (69) ●
Targeted	Continuous Auditing (70)

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

No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	2021	2022	2023	2024	2025	2026	2027	2028
1.	Academic Affairs	Student Health Center	(2/4)	x						✓		
2.	Academic Affairs	Applied Research Center	(3/3)							✓		
3.	Academic Affairs	Food Network South Beach Wine & Food Festival	(2/4)	x				✓				
4.	Academic Affairs	COVID-19 Related Student Fee Refund – (3/2)	[3/1]		x			✓				
5.	Academic Affairs	Post-Tenure Faculty Review Process	(3/2)					✓			✓	
6.	Analysis & Information Management	Performance Based Funding Metrics Data Integrity	(2/2)	x	x	x	x	✓	✓	✓	✓	✓
7.	Athletics	Major NCAA Violations	2/3						✓			
8.	Athletics	Title IX Violations	3/2						✓			
9.	Athletics	Health Services Billing & Coding Process – (2/4)	[1/1]		x							
10.	Athletics	NCAA Football Attendance Certification	(2/3)	x				✓	✓	✓	✓	✓
11.	Capital Construction	Project Administration & Funding	(2/4)	x				✓				
12.	College of Arts, Science & Education	Operational, Financial & Information Technology Controls – (2/3)	[2/2]	x			x					✓
13.	College of Business (Chapman)	Operational and Financial Controls	4/4	x						✓		
14.	College of Medicine	Affiliated Agreements For Student Placement & Rotation – 3/4	[3/3]	x		x					✓	
15.	College of Medicine	Human Subject Research Controls	4/4	x					✓			
16.	College of Nursing and Health Sciences	Auxiliary Funded Programs Operations	(3/2)	x							✓	
17.	College of Public Health & Social Work	Operational, Financial & Information Technology Controls	(3/2)				x					✓
18.	Enrollment Services	Motor Vehicle Internal Controls & Data Integrity – (4/1)	[3/1]	x		x			✓			✓
19.	Environmental Health & Safety	Lab Safety	3/4	x	x					✓		
20.	Environmental Health & Safety	Hazardous Wastes & Materials Management	2/4	x	x					✓		
21.	Environmental Health & Safety	Regulatory & Code Compliance	2/3	x	x					✓		
22.	Financial Management	Purchasing & Competitive Bidding Process	2/3	x	x					✓		
23.	Financial Management	Treasury Management - (1/2)	[3/4]	x							✓	
24.	FIU Foundation	Donor Intent/Confidentiality - 2/3	[2/2]	x	x					✓		
25.	Housing & Residential Life	Student Housing	4/2	x					✓			
26.	Human Resources	New Employee Document Verification Process - 4/3	[3/2]		x					✓		
27.	Human Resources	Payroll	(4/3)	x					✓			
28.	Human Resources	Payments to Separated Employees	(3/2)	x				✓				
29.	Information Technology	Active Directory Management	(4/2)						✓			
30.	Information Technology	Data Breach of Protected Information	3/4	x				✓				✓
31.	Information Technology	IT Physical Controls	3/3	x						✓		
32.	Information Technology	Panther Tech	(3/3)					✓				
33.	Information Technology	Data Loss Prevention Controls	(3/2)	x			x	✓		✓		
34.	Information Technology	Cybersecurity Prevention and Detection Controls – (4/3)	[3/3]				x			✓		
35.	Information Technology	Vendor Management	(3/3)	x					✓			
36.	Information Technology	Physician Assistant Program – IT Controls	(3/2)					✓				
37.	Information Technology	Media Sanitation Guidelines & Controls	(3/3)		x					✓		
38.	Instruction & Academic Support	Grading Integrity Management	4/3						✓			
39.	Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity - (4/1)	[3/2]	x	x		x	✓	✓	✓	✓	
40.	Plant Operations & Maintenance	Motor Pool (University Fleet Management)	(4/2)	x	x						✓	
41.	Plant Operations & Maintenance	Access Controls – Secure Locations	3/3	x		x					✓	
42.	Plant Operations & Maintenance	Facilities Inspections & Deferred Maintenance	3/3	x				✓				
43.	Plant Operations & Maintenance	Construction Accident Reporting	2/4						✓			
44.	Plant Operations & Maintenance	Student Safety – Safety Athletic & Recreational Facilities	2/3	x						✓		
45.	Police Department	Jeanne Clery Act Compliance – (2/4)	[3/3]	x						✓		
46.	Research & Development	Research Training & Policy Compliance – (3/3)	[2/2]	x			x					✓
47.	Research & Development	Biohazards Response Management	2/3	x						✓		
48.	Research & Development	Foreign Influence Regulatory Compliance	2/4				x		✓			✓
49.	Research & Development	Information Technology Controls	(3/4)						✓			
50.	Research & Development and College of Medicine	Plagiarism & Research Misconduct Management & Controls	3/3						✓			
51.	Strategic Communications, Government & External Affairs	Comprehensive/Coordinated Content Driven Solutions	4/3					✓				
52.	Strategic Communications, Government & External Affairs	Brand Alignment and Affinity Management and Digital/Web Communication Standards Compliance	4/4					✓				
53.	Student Affairs	Children's Creative Learning Center	(3/3)	x						✓		
54.	University-wide	Artificial Intelligence Governance & Control	(3/2)						✓			
55.	University-wide	Accounts Receivable Process	(3/2)	x							✓	
56.	University-wide	Conflict of Interest & Related Party Transactions – 3/3	[4/3]	x			x			✓		
57.	University-wide	Export Controls – 4/4	[3/3]				x					✓
58.	University-wide	Payroll Irregularities and Fraud Controls – 3/3	[3/2]		x							✓
59.	University-wide	Grant Accounting – Auxiliary & Foundation Funded – 4/4	[3/2]			x					✓	
60.	University-wide	FERPA Compliance – 3/3	[3/2]	x		x					✓	
61.	University-wide	COVID-19 Financial Assistance Compliance – 3/4	[3/2]		x			✓				
62.	University-wide	Natural Disaster Preparedness & Response	3/4					✓				

Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan												
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage			Planned Audit Coverage					
				Prior	2021	2022	2023	2024	2025	2026	2027	2028
63.	University-wide	Use of Student Fees	2/3	x							✓	
64.	University-wide	Grant Expenditure Controls – 2/3	[2/2]	x			x				✓	
65.	University-wide	General Data Protection Regulation Controls	(3/4)						✓			
66.	University-wide	Background Check – Volunteers & Third Parties	(4/3)	x					✓			
67.	University-wide	Student Safety – Hazing Prevention – (3/4)	[2/3]				x					✓
68.	University-wide	Admissions Policy Compliance – (3/4)	[3/2]			x					✓	
69.	University-wide	Follow-up on Prior Audit Recommendations – (4/1)	[4/2]	x	x	x	x	✓	✓	✓	✓	✓
70.	Targeted	Continuous Auditing	N/A					✓	✓	✓	✓	✓

Note: The Risk Index represents the coordinates of the X and Y axes as plotted on the Risk Assessment Heat Map. The Parenthetic Risk Index is assigned by OIA to specific audit projects identified through analyses other than the risk assessment survey tool. Bracketed Risk Index represents the adjusted risk rating for the general subject matter. Where such an adjustment is made, the initial Risk Index appears in the title line of the general subject matter.