

FIU

**Office of
Internal Audit**

FLORIDA INTERNATIONAL UNIVERSITY

**OFFICE OF INTERNAL AUDIT
STATUS REPORT**


Board of Trustees

Audit & Compliance Committee

February 29, 2024



Office of Internal Audit

Date: February 29, 2024
To: Board of Trustees Audit and Compliance Committee Members
From: Trevor L. Williams, Chief Audit Executive 
Subject: OFFICE OF INTERNAL AUDIT STATUS REPORT

I am providing you with this quarterly update of our Office’s activities since our last update to the Board of Trustees Audit and Compliance Committee on December 7, 2023.

Projects Completed

Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity

The State University System of Florida Board of Governors (BOG) utilizes a performance-based funding model, based on 10 performance metrics, to evaluate Florida’s public universities. For fiscal year 2023-2024, FIU was ranked first and received \$72.4 million of the \$645 million in performance-based funding awarded by the Florida Legislature and Governor. Additionally, FIU maintained its emerging preeminent state research university designation.

Pursuant to BOG Regulation 5.001(8) and Florida Statute 1001.706, we completed an audit of the data related to underlying metrics the University utilizes to demonstrate performance and emerging preeminence to determine whether:

- the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support said metrics;
- prior audit recommendations have been implemented; and

- an objective basis of support exists for the University President and the Board of Trustees Chair to sign the representations made in the Data Integrity Certification for Performance-based Funding and Emerging-preeminence status to be filed with the BOG by March 1, 2024.

Our audit confirmed that FIU continues to have good process controls for maintaining and reporting performance and emerging preeminent metrics data. Overall, the system continues to function in a reliable manner, in all material respects, which provides an objective basis for the University President and the Board of Trustees to certify the integrity of the data.

Audit of Food Network South Beach Wine & Food Festival

The Food Network South Beach Wine & Food Festival presented by Capital One (“Festival”) is an annual extravaganza that has raised over \$37 million since its inception. The proceeds raised directly benefit the Chaplin School of Hospitality and Tourism Management (“School”). The 2023 Festival generated over \$13 million in auxiliary fund revenues, with \$3.8 million directly benefiting the School.



We audited the University’s business unit—South Beach Wine & Food Festival (“Department”)—to assess operational and financial controls over Festival operations for the fiscal year ended June 30, 2023. The audit assessed the adequacy, effectiveness, and level of compliance with rules and regulations in the following areas:

- revenues,
- payroll administration,
- procurement of goods and services,
- asset management, and
- protecting sensitive or confidential data.

Our audit concluded that the Department has good process controls related to auctions and sponsorship revenue, attractive property, and information security. We found no material errors. However, we identified deficiencies in controls related to ticket sales revenue, procurement of goods and services, and payroll administration that present opportunities for improvement. The audit resulted in nine recommendations, which management agreed to implement.

Audit of Panther TECH Operations

The FIU Panther TECH store is an on-campus technology store primarily serving members of the FIU community with computers, tablets, software, phones, accessories, and other technology that are available for purchase. For the fiscal year ended June 30, 2023, the store recorded revenues of \$9,236,639 and expenses of \$13,375,411. The resulting net expenses over revenues of (\$4,138,772) reduced the available Fund Balance, generating an ending Fund Balance of \$836,319.

Our audit focused on determining whether existing controls and procedures were adequate and provided for the effective management of the sales, returns, purchasing, inventory, and IT processes for the fiscal year ended June 30, 2023.

In summary, our audit concluded that the unit has established internal controls and processes for the areas in scope. We found that, generally, some controls are designed well and are functioning effectively, while there is a need to enhance the design and effectiveness of other controls. We offered 10 recommendations to address the issues identified in the audit. Management has agreed to implement all recommendations offered. Some examples of how controls could be strengthened include:

- Collaborating with the NetSuite application vendor to assess the feasibility of creating customized roles to reduce the excessive number of administrative user accounts and conflicting permissions, as well as resolving some identified security gaps.
- Conducting regular access audits and periodic reviews of logged activity for critical fields in NetSuite.
- Ensuring that the balance of customer payments received for goods that have yet to be received from the supplier are reflected in PantherSoft Financials as unearned revenue rather than revenue at year end.
- Enhancing inventory management controls by performing periodic inventory reconciliation and installing security cameras in the storeroom.
- Complying with University policy requiring the timely deposit of cash collected.

Work in Progress

The following ongoing audits are in various stages of completion:

<u>Ongoing Audits</u>	
Audits	Status
Capital Construction Project Administration and Funding	Planning
Data Breach of Protected Information	Drafting report
Digital Brand Management	Drafting report
Grading Integrity	Planning
Post-Tenured Faculty Review Process	Fieldwork in progress
Student Housing	Fieldwork in progress
Continuous Auditing	Fieldwork in progress

Quality Assurance and Improvement Program Review - Internal Assessment 2023

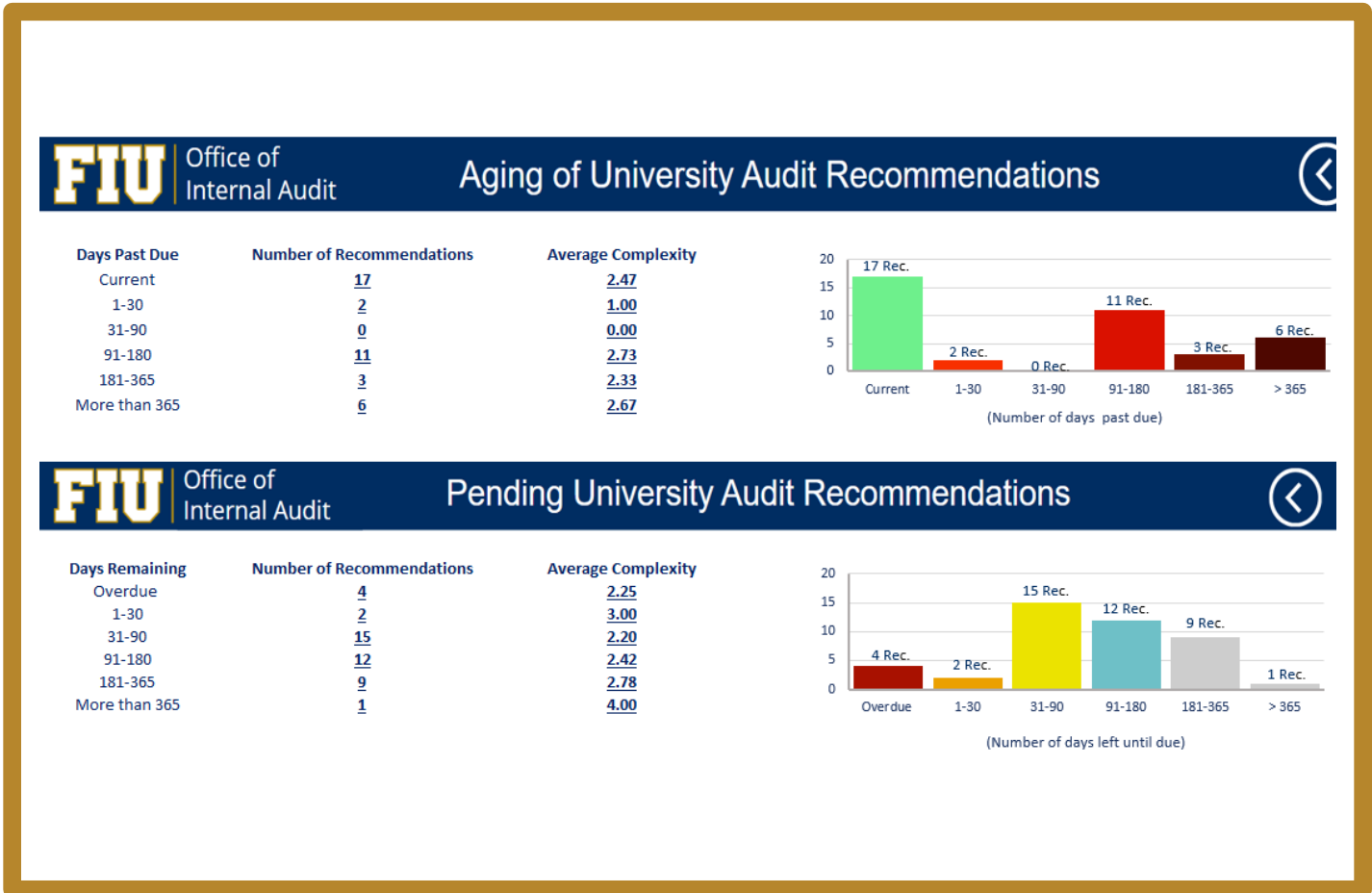
Pursuant to the Quality Assurance Improvement Program (QAIP) that the Chief Audit Executive has implemented and maintained, the Office of Internal Audit (OIA or "Office") has completed a periodic internal quality assessment of the Office's internal audit activity. The senior staff member of the OIA who completed the assessment concluded that the Office generally conforms with the selected *Standards* reviewed. A rating of "generally conforms," is the highest rating that can be achieved. The reviewer also offered four recommendations, which he believed could enhance certain operational matters. The Chief Audit Executive has implemented corrective actions for all four recommendations.

In addition to periodic internal quality assessments, the Office's QAIP requires that an independent, external quality assessment review (QAR) be completed every five years, along with ongoing monitoring of the audit activity. An independent, external QAR of the OIA audit activity was last completed in December 2019, wherein the Office received a rating of "generally conforms." The Chief Audit Executive will begin the process of arranging for the completion of an independent, external QAR of the Office's activity during 2024 and will inform the Audit and Compliance Committee, Board of Trustees, and senior management of the progress to its completion.

Prior Audit Recommendations Follow-Up Status Report

Since our last report to the Committee on management’s progress towards completing past audit recommendations, there were 66 recommendations due for implementation through December 31, 2023. Based on our validation procedures performed, we have concluded that management has completed 45 of said recommendations (68 percent), partially implemented 17 (26 percent), and not implemented 4 (6 percent) by their expected due date. Management has provided expected completion dates for all recommendations that were not completed. (See table and revised plans of action to complete the outstanding recommendations along with due dates on the following pages.) We thank management for their cooperation and encourage continued improvement.

The following graphs display an aging of outstanding audit recommendations as of December 31, 2023, as reflected in the Platform, indicating the number of days delayed for those recommendations past due and the number of days remaining before due for implementation for recommendations with a revised due date.



AUDIT RECOMMENDATIONS FOLLOW-UP 7/1/2023-12/31/2023

Areas Audited	Total Due for Implementation	Implemented	Partially Implemented	Not Implemented
Conflict of Interest and Related Party Transactions	3	2	1	
Facilities Assessments & Deferred Maintenance	3	3		
Financial Aid	1		1	
Healthcare Affiliated Agreements for Student Placement/Rotation	2	2		
Information Technology Controls Over Procurement Services	2		2	
Natural Disaster Preparedness and Response	4	4		
Performance Based Funding and Emerging Preeminent Metrics Data Integrity - 2022	3	3		
Procurement and Competitive Bidding Procedures	1	1		
College of Arts, Sciences & Education Internal Controls	9	4	2	3
Cybersecurity Prevention & Detection Controls - Ransomware	9	7	2	
Media Sanitization Guidelines and Controls	2		2	
Payments to Separated Employees	7	5	1	1
Robert Stempel College of Public Health & Social Work	13	11	2	
Student Safety-Hazing Prevention	7	3	4	
Totals	66	45	17	4
Percentages	100%	68%	26%	6%

**MANAGEMENT RESPONSES TO OUTSTANDING AUDIT
RECOMMENDATIONS WITH REVISED TARGET DATES (SUBSTANCE
UNEDITED)**

College of Arts, Sciences & Education Internal Controls (June 2, 2023)

1. Audit Issue: **Travel Expenditures** (Recommendation #2.1)

Recommendation:

Develop and implement internal procedures to ensure compliance with FIU's travel authorization and expense reporting requirements, as well as OMB Guidance to adequately document support for costs incurred on sponsored research projects.

Action Plan to Complete:

College of Arts, Sciences & Education Internal Controls (CASE) wide email was sent on 8/24/23, reminding all units of FIU Travel Policies and Guidelines, and providing them with a copy of the FIU Travel Manual. Additionally, a meeting was held on 9/7/23, with CASE staff and admins who handle travel transactions, to highlight audit findings and reinforce the importance of adhering to policies and guidelines.

Original Target Date: August 21, 2023

New Target Date: May 31, 2024

2. Audit Issue: **University Credit Cards** (Recommendation #3.2)

Recommendation:

Ensure that the HECVAT questionnaire for software purchases is submitted by the vendor and reviewed as part of the procurement process as required by FIU Policy 1930.005.

Action Plan to Complete:

CASE wide email was sent on 10/2/23, reminding all units of FIU Purchasing Card Processes and Guidelines, and providing them with a copy of the FIU Departmental Card Guidelines and Procedures. On this communication audit findings were highlighted, and the importance of adhering to policies and guidelines was reinforced. This action was delayed while we waited for the Controller's Office to provide us with a comprehensive list of CASE Pro Card holders and approvers. Since they were not able to timely deliver this information, we decided to send a CASE wide communication, addressing it to CASE Pro Card holders and approvers.

Original Target Date: July 3, 2023

New Target Date: May 31, 2024

3. Audit Issue: **Controls Over Attractive Property** (Recommendation #4.1)

Recommendation:

Ensure all attractive property items are accounted for by grant administrators in their attractive property list, prior to updating the Snipe-IT software.

Action Plan to Complete:

I would like to request an extension for 4.1, 5.1, and 5.2 to April 30th, 2024. The project was put on hold following the resignation of the Director. We (CASTIC) are currently actively addressing the issue and exploring optimal solutions for its resolution.

Original Target Date: August 24, 2023

New Target Date: April 30, 2024

4. Audit Issue: **Information Systems Security** (Recommendation #5.1)

Recommendation:

Ensure that grant administrators work with their designated IT Administrator to manage mobile devices via JAMF.

Action Plan to Complete:

I would like to request an extension for 4.1, 5.1, and 5.2 to April 30th, 2024. The project was put on hold following the resignation of the Director. We (CASTIC) are currently actively addressing the issue and exploring optimal solutions for its resolution.

Original Target Date: August 24, 2023

New Target Date: April 30, 2024

5. Audit Issue: **Information Systems Security** (Recommendation #5.2)

Recommendation:

Ensure that all devices are entered into the Snipe-IT asset management system with all the appropriate fields.

Action Plan to Complete:

I would like to request an extension for 4.1, 5.1, and 5.2 to April 30th, 2024. The project was put on hold following the resignation of the Director. We (CASTIC) are currently actively addressing the issue and exploring optimal solutions for its resolution.

Original Target Date: August 24, 2023

New Target Date: April 30, 2024

Conflict of Interest and Related Party Transactions (March 7, 2022)

1. Audit Issue: **Disclosure of Supplier Conflicts of Interest** (Recommendation #6.2)

Recommendation:

Procurement Services should provide guidance to all applicable areas (i.e., Academic Affairs, Human Resources, General Counsel) on where the disclosed conflicts are documented and what their responsibility is regarding reviewing conflicts.

Action Plan to Complete:

The OGC is scheduling a meeting with current approvers of conflict-of-interest compliance questions in TCM to provide necessary training, along with their supervisors. It is the responsibility of the Department Head who assigns approvers in TCM to identify the subject matter expert in the workflow approval for TCM's conflict of interest questions. The Office of the Controller will provide the OGC with a list of approvers in TCM. The information shared with the current approvers will be incorporated into the TCM training material that is currently being updated.

Update as of 8/01/23: The OGC approvers for COI are knowledgeable in the area; however, in every case that arose they also involved other members of the OGC so they're fully aware of the situation and obligations, and what can be approved or not. HR approvers - refresher training is prepared and being scheduled for August 2023. Academic approvers - refresher training is scheduled for August 2023.

Update as of 1/10/24: The OGC provided slides to be used for the refresher training that is slated to be completed by 1/31/24.¹

Original Target Date: August 31, 2022

New Target Date: January 31, 2024

Cybersecurity Prevention and Detection Controls - Ransomware (November 15, 2022)

1. Audit Issue: **Protect - Identity Management and Access Control** (Recommendation #2.4)

Recommendation:

Implement a process to ensure that access to FIU systems is timely disabled for individuals who terminated employment with the University.

¹ Staff from the OGC completed the training on January 22, 2024.

Action Plan to Complete:

Updated management response: CASTIC will add an AD security group review to its offboarding procedures to ensure that access to CASTIC managed resources is removed. Furthermore, supervisors will receive an email reminder emphasizing the importance of timely submission of the necessary separation documentation.

Original Target Date: September 1, 2023

New Target Date: June 30, 2024

2. Audit Issue: **Security Continuous Monitoring** (Recommendation #3.8)

Recommendation:

Ensure the timely remediation of vulnerability reports.

Action Plan to Complete:

Vulnerabilities in the initial audit have been addressed. Remediation of vulnerabilities is ongoing. Patches for common software like Google Chrome, Mozilla Firefox, Office, Acrobat, Windows updates, etc., are deployed on a daily basis. Relevant deployment logs are sent to castic@fiu.edu detailing the success rate of deployments. Offline machines that were not successfully targeted are listed as failed deployments. To address this, schedules are configured in PDQ Deploy to target these hosts after they come online.

CASTIC is currently addressing Log4J vulnerabilities related to SPSS 20 and Papercut. The latest version of SPSS (28) is currently being deployed to older systems to replace SPSS 20. Only 2 SPSS 20 hosts are remaining. We are collaborating with DoIT to upgrade the Papercut server and remove the Papercut client from CASTIC owned systems. A sample Papercut uninstall report is attached. [Attachment is not included herein.] Attached are the following [Attachment is omitted from this summary.]:

- A. Email communications with DoIT regarding PaperCut.
- B. Sample Papercut uninstall deployment report.
- C. Vulnerability reports from February, March, and April. Be advised that the drastic difference in identified vulnerabilities in the April report is due to those systems being unavailable during the patch deployment Window. The February and March reports show that vulnerabilities are being addressed in a timely manner. The majority of vulnerabilities in those reports like Log4J, Silverlight, etc., are currently being investigated or remediated now.

Original Target Date: September 1, 2023

New Target Date: April 30, 2024

Financial Aid (February 10, 2017)

1. Audit Issue: **Enrollment Status** (Recommendation #2.1)

Recommendation:

Ensure that courses that do not count towards a program of study are excluded when determining a student's enrollment status and cost of attendance for federal student aid.

Action Plan to Complete:

Update as of 12/18/2023: FIU has contracted with Highpoint Technologies to implement several bolt on programs for student success, degree planning, and course auditing. The Course Auditor is to check that courses a student registers for will apply to their degree in accordance with federal rules around using Federal Title IV Aid to pay for those courses. As of now the software has been installed into a development environment to begin testing. This is a multi-step process involving several Units at FIU. The schedule for Full implementation is for Fall 2024, at the end of August 2024.

Update as of 11/14/2022: On 09/21/2022, the Pell Load team reviewed feasibility reports focusing on three potential solutions; these included:

1. Impact Analysis Report (impact on student aid); this option is a continuance of current attempt to focus on reporting tools while making no modifications to source tables.
2. Free Electives Table Setup; via this solution, we would use a table set-up to flag courses that will likely not count toward students' academic loads (academic advisors and students would resolve problems). This option would use minimal levels of automation.
3. New Free Elective Requirement; this option constitutes a change to the PDA. The project team developed several queries to examine the impact of each option on advisor workload, accuracy in identifying courses not applicable to Pell load, and impact on student enrollment experience. Based on discussions of these queries, the project team decided that option three constituted our best course of action. By creating a new Free Electives Requirement Group, we can capture courses that satisfy the requirement and identify enrollments that are not applicable to each student's degree plan. Students and advisors will be able to identify course that we exclude from Pell load through the PDA, and they can make enrollment plans based enhanced data. However, this option constitutes a substantial increase in the scope of work associated with the Pell Load project. The project also requires an updated implementation timeline (see attached supporting document). [Attachment is omitted from this summary.] As we deploy the enhanced PDA, we will include CUAA leads at each phase of development. We expect to place the new requirements table into

production for all programs in the College of Arts Science & Education and the College of Business in August 2023. We will conclude our last deployment to production with Hospitality Management in May 2024. Note: For the purposes of this management report, I am considering the first-live deployment as an expected completion date.

We are rebuilding the process with focus on Edunav development and BI reporting.

1. Test automation process – 8/6-8/7
2. Edunav Insights Boomi Process Development – Completed
3. Migration of Edunav Insights Boomi Process to Production – 8/12
4. Create PDA/FIN Aid model to generate report – 8/17
5. Review EduNav Insights data to integrate into the PDA/FIN Aid model for review – 8/19
6. Provide report for review – 8/22 (Fall 2022 Starts)
7. Schedule a meeting with the team to review the report and address any questions. - 8/29
8. Review Report of all the Pell population with Financial Aid and Academic Advising Team - 9/6 *
9. Provide report to this group - 9/12
10. Schedule meeting to discuss the Implementation and deployment steps **
11. University wide deployment - 10/28/2022

Original Target Date: July 31, 2017

New Target Date: August 31, 2024

Information Technology Controls Over Procurement Services (February 11, 2022)

1. Audit Issue: **Identity Access Management** (Recommendation #1.1)

Recommendation:

Establish and implement procedures for documenting the process for Jaggaer terminated and transferred users as well as inactive/dormant accounts.

Action Plan to Complete:

This is contingent to the shopper role and account sync going live. We finalized the contract with Jaggaer. We had a meeting with Jaggaer's project manager on 11/22/2022. They were able to do the setup as requested by NProdigy and provided the information. Procurement Services followed up with NProdigy this morning, and there are a few tweaks they requested from Jaggaer. We will continue to work with Jaggaer and NProdigy on this project. We have a new expected completion date of 1/31/23.

Update as of 6/2/23: This project was split into 2 phases. Phase 1 was completed on March 13, which entailed the user sync project that enables a user who obtains or terminates the shopper role in PeopleSoft to also obtain or terminate the role in Jaggaer. Phase 2 is to sync the requester role and all the Contract+ (TCM), Sourcing, and Invoices (AP Director) to sync as well so that access is terminated in both systems simultaneously. Because of the Make Me Current PS project that was prioritized and required a freeze of all other projects until May 15 of this year, the Phase 2 of the PS/Jaggaer sync project for Requestor roles was delayed and will be re-visited after FYE activities.

Update as of 1/16/24: Phase 2 of the project, which was to sync the requester role and all the Contract + (TCM), Sourcing, and Invoices (AP Director) roles to sync between Peoplesoft and Jaggaer so that a role enabled or terminated in Peoplesoft is also enabled or terminated in Jaggaer, was partially completed on August 16th. Indeed, the sync of the requester role went live on August 16th, and we are currently working on the remainder of the project, which is the sync of all the Contract + (TCM), Sourcing, and Invoices (AP Director) roles between PeopleSoft and Jaggaer. The project completion date for phase 2 is set for 3/31/2024.

Original Target Date: November 30, 2022

New Target Date: March 31, 2024

2. Audit Issue: Identity Access Management (Recommendation #1.2)

Recommendation:

Ensure that terminated employee accounts are routinely deactivated from the Jaggaer system.

Action Plan to Complete:

This is contingent to the shopper role and account sync going live. We finalized the contract with Jaggaer. We had a meeting with Jaggaer's project manager on 11/22/2022. They were able to do the setup as requested by NProdigy and provided the information. Procurement Services followed up with NProdigy this morning, and there are a few tweaks they requested from Jaggaer. We will continue to work with Jaggaer and NProdigy on this project. We have a new expected completion date of 1/31/23.

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Original Target Date: November 30, 2022 New Target Date: March 31, 2024

Media Sanitization Guidelines and Controls (June 30, 2021)

- 1. Audit Issue: **Sanitization Governance - Data Classification** (Recommendation #1.3)

Recommendation:

Finalize and communicate an organization-wide data classification policy, while aligning Media Sanitation Guidelines with current practices.

Action Plan to Complete:

The Data Classification Policy and Procedure have been submitted to the Office of Compliance to go through the policy approval process. The policy will now need to be shared with stakeholders and reviewed by DAC and OPS in order to make it an official university policy.

Original Target Date: September 30, 2021 New Target Date: March 31, 2024

- 2. Audit Issue: **Reviewal and Approval of Sanitization Disposal Actions** (Recommendation #2.2)

Recommendation:

Collaborate with Surplus to develop a tool to electronically document the details required by NIST upon sanitization. Continue to promote the use of the Enterprise Asset Management system.

Action Plan to Complete:

We updated the surplus form with the following fields: Method Used, Verification Method, Media Type, Media Destination, and Verified by. Please see the attachment. [Attachment is omitted from this summary.] We are still working on the forms and process to digitize them. At first when we reached out to controllers, they were already working on project to digitize the form in PeopleSoft, but since then have discontinued that project. We have had a few meetings with Surplus and Controllers to talk about the project and the workflow. The process is a more complex than what we originally thought. There are multiple forms that need to be approved, we are looking at the flow and the forms to determine the best way to do this. AskIT (Service Now) is used to for the media sanitation requests and all surplus forms are attached to the media sanitation request they pertain to. It is not one to one since a service request can be to sanitize multiple devices. The surplus form is filled out with an MSCID numbers for all devices which have media and signed by Leo from ITSO are attached to the service request. We will continue to follow-up with Property Control on making the process electronic. This will take time to design and implement.

Original Target Date: September 30, 2021 New Target Date: December 29, 2023

Payments to Separated Employees (November 15, 2023)

1. Audit Issue: **Separation From Employment/Transfer Clearance Form**
(Recommendation #4.1)

Recommendation:

Evaluate the Separation from Employment/Transfer Clearance Form submission deadline against best business practice. Then, update and communicate the submission deadline requirements across all available resources.

Action Plan to Complete:

Policy and the Separation from Employment/Transfer Clearance Form have been reviewed and updated to reflect appropriate language concerning the submission of the form. Both documents are currently being vetted through General Counsel for Review and Approval.

Original Target Date: December 15, 2023 New Target Date: February 15, 2024²

2. Audit Issue: Overpayments and Employee Debt Collection (Recommendation #5.2)

Recommendation:

Notify employees of the intent to set off debt against future wages and/or wages due at separation by certified mail as required by the FIU Regulation.

Action Plan to Complete:

Going forward the Payroll Department will communicate by certified letter only in cases where the wages are being collected from remaining wages when the payout is not enough to collect. (Attached overpayment collection procedures have been updated). [Attachment is omitted from this summary.]

Original Target Date: December 15, 2023 New Target Date: March 29, 2024

**Robert Stempel College of Public Health & Social Work Internal Controls
(April 28, 2023)**

1. Audit Issue: Controls Over Financial Management - Excess Fund Balances (Recommendation #1.1)

Recommendation:

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.

Action Plan to Complete:

- a. To assist in the cash balance reduction of the PH Practicum program, Finance:
 - On 4/18/2023, requested the Office of the Provost suspend assessing the Public Health off-campus fee to students, effective fall 2023. Consideration to reinstate will be assessed on an annual basis.
 - Is working with Public Health Practicum program director to help advertise & hire a temporary or adjunct position for practicum placement and associated affiliation agreements.
- b. To assist in the cash balance reduction of the Online MPH Self-Supporting program, the accumulated fund balance will be reduced by:

² This recommendation was subsequently partially implemented as of January 18, 2024.

- hiring of 2 faculty positions for FY23-24 – total anticipated fund balance reduction by these hires: \$210,585;
- a 5% increase to the college administrative recovery fee based on the income generated from the subject sources, beginning with FY23-24; and
- the 11% APA & AA fee charged to revenue, starting FY23-24.

Original Target Date: July 31, 2023

New Target Date: August 31, 2024

2. Audit Issue: **Accreditation Standards** (Recommendation #7.1)

Recommendation:

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.

Action Plan to Complete:

The Robert Stempel College of Public Health and Social Work acknowledges the Master of Social Work (MSW) program’s compliance vulnerability with CSWE EAPS accreditation standard 4.1: Faculty, specifically substandard M.4.2.3 [2022-EPAS.pdf (cswe.org)], (<https://www.cswe.org/getmedia/bb5d8afe-7680-42dc-a332-a6e6103f4998/2022-EPAS.pdf>) which reads:

Inclusive of all program options, the master’s program has a full-time equivalent faculty-to-student ratio not greater than 1:12. For programs that do not meet the 1:12 faculty-to-student ratio, the program has evidence to demonstrate achievement of student competence [AS 5.0.1(b)] and program outcomes (AS 5.0.3).

- A. The program provides its full-time equivalent faculty-to-student ratio.
- B. The program describes how this ratio is calculated.
- C. For programs that do not meet the 1:12 faculty-to-student ratio, the program provides evidence demonstrating achievement of student competence [AS 5.0.1(b)] and program outcomes (AS 5.0.3).
- D. The program’s calculation is inclusive of all program options.

The School of Social Work developed a corrective action plan to demonstrate compliance with substandard M.4.2.3 prior to the next accreditation review conducted by the CSWE. The plan is attached. [Attachment is omitted from this summary.]

Original Target Date: January 8, 2024

New Target Date: August 31, 2024

Student Safety - Hazing Prevention (October 19, 2022)

1. Audit Issue: **Management Controls, Policies, and Procedures** (Recommendation #1.4)

Recommendation:

Ensure student organization and group advisors maintain up-to-date records and documents for their respective student organizations and groups.

Action Plan to Complete:

We have advised all student organizations and advisors to use Panther Connect to maintain-keep records up to date. In order for all student organizations to be recognized they had to update their governing document to include Anti-Hazing language and ensure their leadership was listed on the roster. These documents are located on Panther Connect. As for the governing councils, the SLD staff ensure that all documents included the Anti-Hazing language. In the attachment you have a small sample of the above notes. [Attachment is omitted from this summary.]

Original Target Date: October 1, 2023

New Target Date: February 29, 2024

2. Audit Issue: **Anti-Hazing Attestation Statement** (Recommendation #2.1)

Recommendation:

Create an anti-hazing attestation requirement and agreement form for all members of student organizations and groups and monitor its completion.

Action Plan to Complete:

Our original intent was to have an attestation included in the Hazing 101 course on FIU Develop that we are auto-enrolling students in so that the process is seamless. Unfortunately, the university developers hit several roadblocks with the LTI integration, and we had to break up the roll-out into segments.

Interim process: (1) We have emailed every registered student a copy of the Code of Conduct, highlighting sections of our anti-hazing policies. (2) FSL, SLD, Athletics and Bands are tracking their respective group's course completion at <https://go.fiu.edu/co-curricular>. (3) SLD is tracking attestation forms for members.

Future process: We have a meeting scheduled for November 16 with the Media Technology team to discuss incorporating the attestation form into the course. Since I am unsure how long that will take, I have tentatively set an updated deadline for the end of Spring term.

Original Target Date: October 1, 2023

New Target Date: April 30, 2024

3. Audit Issue: Anti-Hazing Statutory and Regulatory Requirements
(Recommendation #3.1)

Recommendation:

Ensure all student organizations and groups include the anti-hazing policy, rules, and penalties in their bylaws and/or constitution.

Action Plan to Complete:

All groups have updated their policies/bylaws/constitutions.

Original Target Date: October 1, 2023

New Target Date: February 29, 2024

4. Audit Issue: Hazing Prevention Training (Recommendation #4.4)

Recommendation:

Consider implementing an anti-hazing training requirement for all student organization and group advisors, coaches, and personnel of departments with oversight.

Action Plan to Complete:

Meeting with FIU Develop on creating the training module on November 16. Due to the development being outside of our control, will look at spring 2024 as the completion date.

Original Target Date: October 1, 2023

New Target Date: April 26, 2024

Investigation and Consulting Activities

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. Since our last quarterly report to the Audit and Compliance Committee, we have received two such complaints and have initiated an evaluation of the significance and credibility of said complaints. The results of this evaluation will determine our course of action.

Our office continues to provide support to other University units through the OIA staff's participation in workgroups and advising on process improvement efforts.

Other Matters

There is one vacancy in the Office of Internal Audit for a Senior Auditor. Recruiting is ongoing as we endeavor to fill this position with a qualified candidate.