

FLORIDA **A&M** UNIVERSITY  
Board of Trustees

**Audit and Compliance Committee Meeting**  
Thursday, February 16, 2023  
8:30 a.m.

**Committee Members:** Craig Reed, Chair  
Ann Marie Cavazos, Michael Dubose, and Belvin Perry

**AGENDA**

- |     |               |                      |
|-----|---------------|----------------------|
| I.  | Call to Order | Trustee Craig Reed   |
| II. | Roll Call     | Ms. Debra Barrington |

**ACTION ITEMS**

- |      |  |                 |
|------|--|-----------------|
| III. | Minutes: Consideration of Approval – December 8, 2022  | Trustee Reed    |
| IV.  | Performance-based Funding Data Integrity Certification | Joe Maleszewski |

**INFORMATIONAL ITEMS**

- |   |                          |
|---|--------------------------|
| Office of Compliance and Ethics:          | Rica Calhoun             |
| V. Office of Compliance and Ethics Update |                          |
| Division of Audit:                        | J. Maleszewski/D. Melton |
| VI. Audit and Investigative Follow-up     |                          |
| VII. External Audit Updates               |                          |
| VIII. ERM Update                          |                          |
| IX. Division of Audit Update              |                          |
| X. Adjournment                            |                          |

**Florida Agricultural and Mechanical University  
Board of Trustees**



**Audit & Compliance Committee Meeting**

**Trustee Craig Reed, Chair**

**Grand Ballroom**

**Thursday, December 8, 2022 – 8:30 AM**

**Committee Minutes**

**Members Present:** Trustee Craig Reed (Chair), Trustee Ann Marie Cavazos, Trustee Michael Dubose, and Trustee Belvin Perry, Jr.

Chair Reed called the meeting to order. Ms. Debra Barrington called the roll. A quorum was established. Chair Reed acknowledged three (3) Action Items:

- Minutes: Consideration of Approval – Wednesday, October 5, 2022;
- Division of Audit Annual Audit Work Plan Update; and
- Division of Audit Charter Update.

**The first action item** – Chair Reed requested approval for the Wednesday, October 5, 2022, Audit and Compliance Committee meeting minutes. Trustee Ann Marie Cavazos, moved approval of the minutes. The motion was seconded by Trustee Belvin Perry, Jr. The motion was approved.

**The second action item** – Chair Reed recognized VP Maleszewski and AVP/CRO Melton to present the Division of Audit Annual Audit Work Plan Update. Ms. Melton shared that due to changing risks, three (3) items were added to the audit work plan: Financial Aid, Student Government Association, and Auxiliary Services. As a result of added work plan items, the following projects were deferred to Fiscal Year 23-24: Cultural Assessment (Consultant Engagement); Online Education and Support Services (Consulting Engagement); IT Governance and Structure (Consulting Engagement); and Athletics Ticket Office (Consulting Engagement).

Ms. Melton addressed questions. Chair Reed requested a motion to approve the Division of Audit Annual Audit Work Plan Update. Trustee Ann Marie Cavazos made the motion, which Trustee Belvin Perry, Jr. seconded. The motion was approved.

**The third action item** – Chair Reed recognized VP Maleszewski to provide an update on the Division of Audit Charter. VP Maleszewski reported that the Charter document is required by Board of Governor Regulation and was last updated in December 2021. The updates brought forward do not substantively change any of the audit information in the Charter. The changes added language around the Inspector General role and the pursuit of investigative accreditation. Other changes to the Charter related to the added duties around Enterprise Risk Management (ERM). This language provides the ERM

function with similar authority and access to people and information as the Audit function; and defines the roles, responsibilities, and reporting lines of the Chief Risk Officer (CRO).

Chair Reed requested a motion to approve the Division of Audit Charter. Trustee Belvin Perry, Jr. made the motion, which was seconded by Trustee Ann Marie Cavazos. The motion was approved.

Chair Reed recognized Rica Calhoun, Chief Compliance & Ethics Officer to provide an, Office of Compliance & Ethics (OCE) update, as well as an update on investigations and other key initiatives.

Chair Reed then recognized VP Maleszewski and AVP/CRO Melton to provide updates on the following:

- Audit and Investigative Follow-up;
- External Audit Updates; and
- Division of Audit Updates.

There being no further business before the Committee, Chair Craig Reed adjourned the meeting.



FLORIDA A&M UNIVERSITY  
DIVISION OF AUDIT

**Report No. 21-23-0005**  
**Assurance Services Report**  
**Performance-Based Funding Data Integrity Audit**



**ACCOUNTABILITY • INTEGRITY • EFFICIENCY**

January 30, 2023



# FY 22-23 Performance-Based Funding Data Integrity Audit

## EXECUTIVE SUMMARY

We verified the data submitted for Fall 2021, Spring 2022, and Summer 2022 academic semesters that supports the University’s performance-based funding metrics 1, 2, 3, and 7; evaluated the University’s processes for completeness, accuracy, and timeliness of performance-based funding data submissions; and reviewed other University actions that impact the University’s Data Integrity Certification required by the Florida Board of Governors (FLBOG).

Based on our audit, we have concluded that FAMU’s controls and processes are adequate to ensure the completeness, accuracy, and timeliness of data submitted to the FLBOG to support performance-based funding decisions. There were no material errors found within the data files submitted by FAMU that would impact FAMU’s overall ranking among State University System (SUS) institutions. Our audit outcomes are summarized in the table below:



### Data Administrator Processes and Procedures



The Data Administrator, in collaboration with data custodians, had established processes, controls, and procedures to provide assurance that the data submitted to FLBOG was accurate and complete. There were no changes in FAMU’s Data Administrator roles, responsibilities, and processes since the last audit.



### Testing of Metric Data and Review of Internal Controls



The University provided accurate data to the FLBOG, as evidenced by our testing of file data used to support metrics 1, 2, 3, and 7.

Legend:	Controls are in place & operating effectively	Controls are in place but not operating effectively	Controls are not in place
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Based on the findings summarized above, we believe that our work provides a reasonable basis for the University President and FAMU Board of Trustees Chair to sign the FLBOG Data Integrity Certification as prepared without modification.



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## BACKGROUND

### Florida Board of Governors: Performance-Based Funding Overview

Florida Statutes 1001.92<sup>1</sup> – State University System Performance-Based Incentive governs the funding model under which state universities obtain state funding. The Performance-Based Funding Model includes 10 metrics<sup>2</sup> that evaluate Florida universities on a range of issues. The model has four guiding principles<sup>3</sup>: 1) use metrics that align with SUS Strategic Plan goals, 2) reward Excellence or Improvement, 3) have a few clear, simple metrics, and 4) acknowledge the unique mission of the different institutions. The 10 metrics upon which FAMU is evaluated are as follows:

#### 2021 Florida Agricultural & Mechanical University Performance-Based Funding Metrics

1	Percent of Bachelor's Graduates Employed and/or Continuing their Education Further One Year after Graduation
2	Median Wages of Bachelor's Graduates Employed Full-time
3	Average Cost to the Student (Net Tuition & Fees for Resident Undergraduates per 120 Credit Hours)
4	Four Year Graduation Rate (FTIC)
5	Academic Progress Rate (2nd Year Retention with Grade Point Average Above 2.0)
6	Bachelor's Degrees Awarded in Programs of Strategic Emphasis (PSE)
7	University Access Rate (Percent of Undergraduates with a Pell-grant)
8	Graduate Degrees Awarded in Programs of Strategic Emphasis (PSE)
9a	Two-Year Graduation Rate for Florida College System (FCS) Associate in Arts (AA) Transfer Student
9b	Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year
10a	FAMU Board of Trustees Choice - Number of Bachelor's Degrees Awarded to Transfers with AA Degrees from FCS

<sup>1</sup> [http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&Search\\_String=&URL=1000-1099/1001/Sections/1001.92.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1001/Sections/1001.92.html)

<sup>2</sup> [https://www.flbog.edu/wp-content/uploads/2021/11/2021\\_PBF\\_METRIC\\_DEFINITIONS\\_1.pdf](https://www.flbog.edu/wp-content/uploads/2021/11/2021_PBF_METRIC_DEFINITIONS_1.pdf)

<sup>3</sup> <https://www.flbog.edu/finance/performance-based-funding/>



**Florida Board of Governors Audit and Certification Directives for FY 2022-2023**

Florida Statutes 1001.706<sup>4</sup> – Powers and duties of the Board of Governors requires Florida A&M University to conduct an annual audit of data submitted to the FLBOG. On June 21, 2022, Florida Board of Governors Chair, Brian Lamb, sent a letter (Appendix B) highlighting each university’s responsibilities for performing a performance-based funding data integrity audit along with instructions to submit the audit and revised Data Integrity Certification (Appendix C) to the FLBOG Office of Inspector General and Director of Compliance no later than March 1, 2023. The letter required each University to:

- Direct the university chief audit executive to perform an audit of the university’s processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, the audits must include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics if applicable, as testing is essential in determining that processes are in place and working as intended;
- Establish the scope and objectives of the audit jointly between the chair of the university board of trustees and the university chief audit executive.
- Perform the audit in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc.

Using the results of the audit, each University President was instructed to complete the Data Integrity Certification, evaluating the 13 prepared representations, and explain any modifications needed to reflect significant or material audit findings. The audit results, corrective action plans (as needed), and Data Integrity Certifications were required to be submitted to the FLBOG Office of Inspector General and Director of Compliance no later than March 1, 2023.

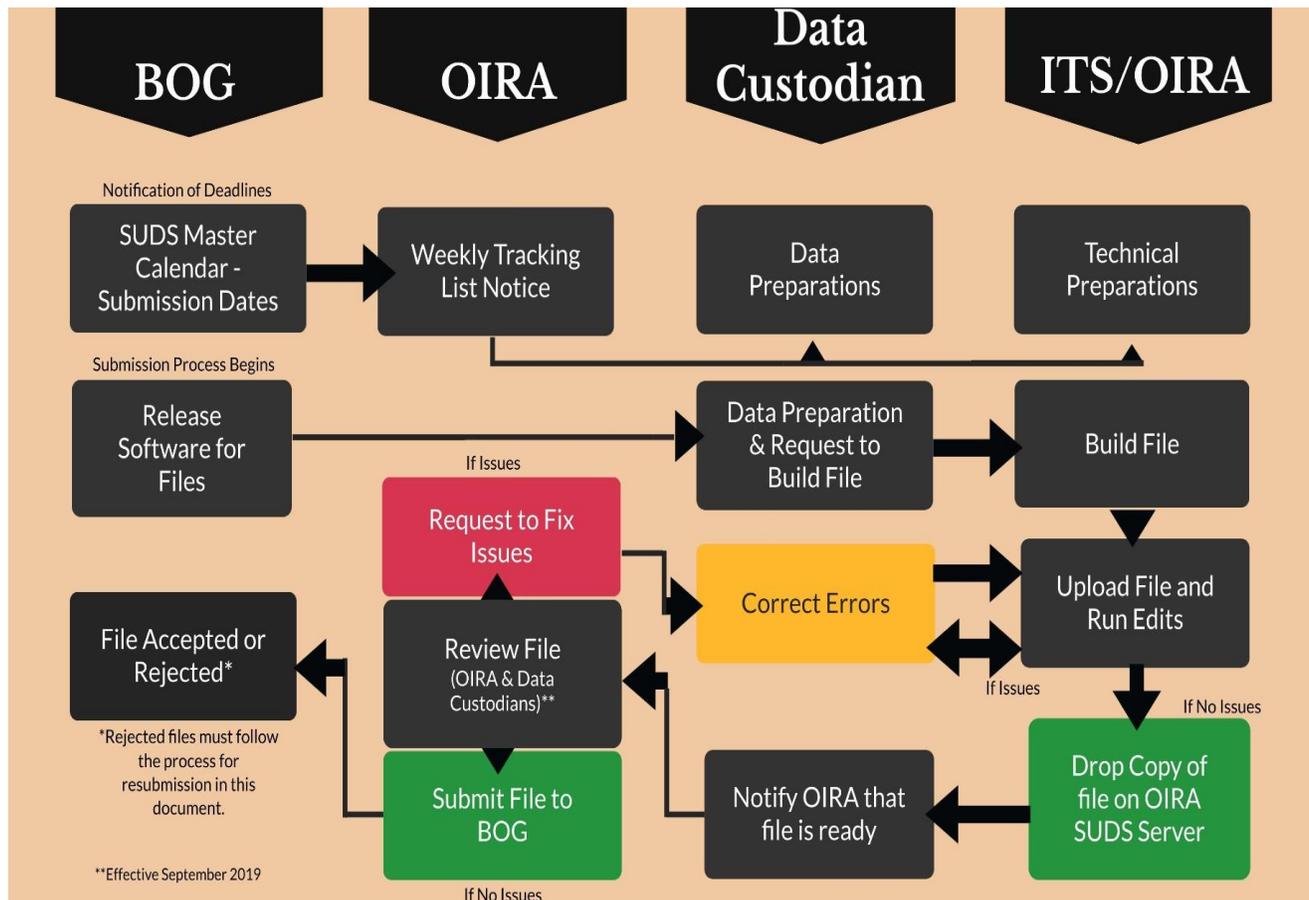
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<sup>4</sup> [http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&Search\\_String=&URL=1000-1099/1001/Sections/1001.706.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1001/Sections/1001.706.html)



## FAMU STATE FILE PROCESS OVERVIEW

The Office of Institutional Research & Analytics (OIRA), led by the University Data Administrator, is charged with ensuring the completeness, timeliness, and accuracy of SUDS files submission. The chart below illustrates the general workflow between FAMU OIRA and FAMU functional units including data custodians and Information Technology Services (ITS) for data file submission<sup>5</sup>.



5 Source: FAMU OIRA. There have been no changes to the processes since September 2019.



## PERFORMANCE –BASED FUNDING DATA INTEGRITY REVIEW OUTCOMES

This report provides an objective basis of support for the Board of Trustees Chair and the University President to sign the representations made in the FLBOG’s Data Integrity Certification, which FLBOG required be filed with them by March 1, 2023. Our annual audit confirmed that FAMU has processes and controls in place for maintaining and reporting performance metrics data and that the system functions in a reliable manner.



### Data Administrator Processes and Procedures

The Division of Audit verified with University Data Administrator, Dr. Khoi To that there have been no changes since the last audit in governance procedures, internal controls, processes, and procedures that directed the Data Administrator in the performance of his obligation to ensure the veracity of the data submitted to the FLBOG was accurate, timely, and complete. Our review determined that the University Data Administrator had effectively carried out his responsibilities related to the oversight and management of the data file submission process to the FLBOG.



### Testing of Metric Data Files

The Division of Audit assessed the accuracy and integrity of data submitted to the FLBOG Office. The following table summarizes our observations for each metric where data was tested:

Review Area	Observations
<b>Metric 1</b> Percent Bachelor’s Degree Grads earning \$30k+ and <b>Metric 2</b> Median Wages:	<u><b>Data Accuracy and Completeness</b></u> <ul style="list-style-type: none"> <li>Based on a systematic sampling of 25 students, University student information was entered accurately into PeopleSoft and transferred correctly to the Degrees Awarded file (SIFD) in the Student University Database System (SUDS).</li> </ul>
<b>Metric 3</b> Average Cost to the Student (Net Tuition per 120 Credit Hours)	<u><b>Data Accuracy and Completeness</b></u> <ul style="list-style-type: none"> <li>Our review of a statistical sample of data contained within the Student Financial Aid Awards (SFA) file, Student Instruction (SIF) Enrollment file, and Hours to Degree (HTD) file support Metric 3 calculations, as outlined in the FLBOG methodology guidance, and did not reveal any</li> </ul>



Review Area	Observations
	material differences from the data contained within iRattler’s Student Financials, FAMU’s student ERP system.
<b>Metric 7</b> University Access Rate (Percent of Undergraduates with a Pell-Grant)	<b><u>Data Accuracy and Completeness</u></b> <ul style="list-style-type: none"><li>• Our review of a statistical sample of the University’s Pell Grant recipients contained within the SFA file, as outlined in the FLBOG methodology guidance, did not reveal any material differences from the data contained within iRattler Campus Solutions, FAMU’s student ERP system.</li></ul>



## APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

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### Purpose and Scope

The purpose of this audit was to:

- Verify the accuracy and integrity of data submitted for the Fall 2021, Spring 2022, and Summer 2022 academic semesters that supports the University’s performance funding metrics 1, 2, 3, and 7;
- Evaluate the university’s processes for completeness, accuracy, and timeliness of performance-based funding data submissions; and
- Review other University actions that impact the University’s Data Integrity Certification required by the FLBOG.

### Methodology

Data submitted to the FLBOG to support the University’s Performance-Based Funding metrics, methods and controls applied by management to ensure data integrity, and processes designed to ensure completeness, accuracy, and timeliness of data were subject to the following audit procedures:

- Detailed testing of performance funding metrics 1, 2, 3, and 7 to ensure the data within the file matched the University system data.
- Walk-throughs of processes for data file submission, compiling data files, inputting data into the system, and University processes upon which the data is generated; and
- Interviews of key staff regarding processes, data integrity and responsibilities for data.



## APPENDIX B: FLBOG JUNE 21, 2022 LETTER TO FAMU



Florida Board of Governors  
State University System of Florida  
325 West Gaines Street, Suite 1614  
Tallahassee, FL 32399  
Phone 850.245.0466  
Fax: 850.245.9685  
www.flbog.edu

### MEMORANDUM

TO: Chairs, University Boards of Trustees  
University Presidents

FROM: Brian Lamb, Chair 

DATE: June 21, 2022

RE: Data Integrity Audits and Certifications for Performance-based Funding and Preeminence Metrics

The Performance-based Funding Model has incentivized universities and their boards of trustees since 2014 to achieve excellence and performance improvements in key areas aligned to the State University System of Florida Strategic Plan goals. The Performance-based Funding state investment demonstrates continued support for the System and is a testament to the value of the state university system to the educational and economic growth of our state. These investments have allowed the System to keep tuition stable for our students.

Given the success of Performance-based Funding and return on investment for the additional state funds to the state's university system, we are grateful for the Legislature's continued investment into Performance-based Funding. Through Performance-based Funding, universities have demonstrated the ability to achieve excellence and improvements in the 10 key metrics, including graduation and retention rates.

Key to the model's success is the ability of the Board of Governors to rely on the information you provide for performance-based funding decision-making. As required by Florida Statutes,<sup>1</sup> university boards of trustees shall direct the university chief audit executive to perform, or cause to have performed by an independent audit firm, an annual audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, I ask that these audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics for those universities so designated. Testing is essential in

<sup>1</sup> Florida Statutes, sections 1001.7065, *Preeminent State Research Universities Program*, and 1001.92, *State University System Performance-based Incentive*



University Boards of Trustees Chairs and Presidents

June 21, 2022

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determining that processes are in place and working as intended. This audit may be included with or separate from the Performance-based Funding Data Integrity Audit.

The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) shall be performed in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc.

Using the results from the data integrity audit(s), each university president should complete the attached Data Integrity Certification. When completing this certification, evaluate each of the 13 prepared representations. If you are able to affirm a representation as prepared, do so. If you are unable to affirm a representation as prepared, explain the modification in the space provided. It is important that representations be modified to reflect significant or material audit findings. The certification document shall be signed by the university president and board of trustees' chair after being approved by the board of trustees.

The audit results and corrective action plans as needed shall be provided to the Board of Governors after being accepted by the university's board of trustees. The audit results shall support the certification and include any noted audit findings. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance no later than **March 1, 2023**. Ensure they are accessible to all readers by complying with Section 508 of the Rehabilitation Act.

I ask that you consider the March 1<sup>st</sup> deadline when establishing dates for your 2023 board of trustees' meetings as we will need these audits and certifications by the March 1<sup>st</sup> deadline to be included in our March Board of Governors' meeting materials.

I commend you, your data administrators, and the many university staff responsible for ensuring reliable, accurate, and complete information is timely submitted to the Board of Governors. I would also like to thank your chief audit executives for focusing a portion of their office's resources to auditing your university's data-related controls, processes, and submissions. Collectively, these efforts allow you to confidently certify the accuracy of data submissions to the Board of Governors and enhance public trust and confidence in this process. We appreciate your cooperation and assistance in ensuring the integrity of the performance funding and preeminence processes.



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I commend you, your data administrators, and the many university staff responsible for ensuring reliable, accurate, and complete information is timely submitted to the Board of Governors. I would also like to thank your chief audit executives for focusing a portion of their office's resources to auditing your university's data-related controls, processes, and submissions. Collectively, these efforts allow you to confidently certify the accuracy of data submissions to the Board of Governors and enhance public trust and confidence in this process. We appreciate your cooperation and assistance in ensuring the integrity of the performance funding and preeminence processes.

If you have questions regarding these requirements, please do not hesitate to contact the Board of Governors Inspector General at [BOGInspectorGeneral@flbog.edu](mailto:BOGInspectorGeneral@flbog.edu) or 850-245-0466.

SK/jml

Attachment: Data Integrity Certification Form

C: Marshall Criser III, Chancellor  
Tim Jones, Vice Chancellor, Finance/Administration and CFO  
Vikki Shirley, General Counsel and Corporate Secretary  
Jason Jones, Chief Data Officer  
Julie Leftheris, Inspector General and Director of Compliance



## APPENDIX C: DATA INTEGRITY CERTIFICATION



### Data Integrity Certification March 2023

In accordance with Board of Governors Regulation 5.001(8), university presidents and boards of trustees are to review, accept, and use the annual data integrity audit to verify the data submitted for implementing the Performance-based Funding model complies with the data definitions established by the Board of Governors.

Given the importance of submitting accurate and reliable data, boards of trustees for those universities designated as preeminent or emerging preeminent are also asked to review, accept, and use the annual data integrity audit of those metrics to verify the data submitted complies with the data definitions established by the Board of Governors.

**Applicable Board of Governors Regulations and Florida Statutes:** Regulations 1.001(3)(f), 3.007, and 5.001; Sections 1.001.706, 1001.7065, and 1001.92, Florida Statutes

**Instructions:** To complete this certification, university presidents and boards of trustees are to review each representation in the section below and confirm compliance by signing in the appropriate spaces provided at the bottom of the form. Should there be an exception to any of the representations, please describe the exception in the space provided.

Once completed and signed, convert the document to a PDF and ensure it is ADA compliant. Then submit it via the Chief Audit Executives Reports System (CAERS) by the close of business on March 1, 2023.

**University Name:** [Click or tap here to enter text.](#)

#### Data Integrity Certification Representations:

1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.
2. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.
3. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.



## Data Integrity Certification, March 2023

4. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office. A written explanation of any identified critical errors was included with the file submission.
5. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.
6. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.
7. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.
8. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.
9. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.

Exceptions to Note: [Click or tap here to enter text.](#)



Data Integrity Certification, March 2023

**Data Integrity Certification Representations, Signatures:**

*I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.*

Certification: \_\_\_\_\_  
University President

Date: \_\_\_\_\_

*I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.*

Certification: \_\_\_\_\_  
University Board of Trustees Chair

Date: \_\_\_\_\_



## DISTRIBUTION

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### Responsible Manager

Larry Robinson, Ph.D., President

### Internal Distribution

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- Michael Dubose
- Kristin Harper
- Belvin Perry, Jr.
- Kenward Stone
- Nicole Washington

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- Tiffany Ardley, Faculty Senate Representative

### External Distribution

Julie Leftheris, Inspector General and Director of Compliance, Board of Governors



## PROJECT TEAM



*Project Lead*  
Trystal Wright, CIGA,  
CGAP  
Senior Auditor



**Engagement was supervised by:**  
Deidre Melton, CFE, CIA, CISA,  
CISM, CDPSE, CRISC, CRMA,  
CIGI, CIG  
Associate Vice President for Audit  
and Chief Risk Officer



*Project Reviewer*  
Arriet Foster, MBA, CIA,  
CFE, CIGA, CIGI  
Lead Senior Auditor &  
Investigator



**Engagement was approved and distributed by:**  
Joseph K. Maleszewski, MBA,  
CIA, CISA, CGAP, CISA, CIG,  
CIGA, CIGI, CCEP, CCA,  
Vice President for Audit and Chief  
Audit Executive



## STATEMENT OF ACCORDANCE

The Division of Audit’s mission is to provide independent, objective assurance and consulting services designed to add value and improve the University’s operations. It helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

We conducted this assurance service in accordance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the assurance services to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our engagement objectives. We believe the evidence obtained provides a reasonable basis for our conclusions based on our objectives.

Please address inquiries regarding this report to the Division of Audit at (850) 412-5479.

<https://www.famu.edu/administration/audit/index.php>



# Data Integrity Certification

## March 2023

**University Name:** \_\_\_\_\_

**INSTRUCTIONS:** Please respond “Yes” or “No” for each representation below. Explain any “No” responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **material or significant** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university’s collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.	<input type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input type="checkbox"/>	<input type="checkbox"/>	
3. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.	<input type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input type="checkbox"/>	<input type="checkbox"/>	
8. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.	<input type="checkbox"/>	<input type="checkbox"/>	
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input type="checkbox"/>	<input type="checkbox"/>	
11. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.	<input type="checkbox"/>	<input type="checkbox"/>	

# Data Integrity Certification

<b>Data Integrity Certification Representations</b>			
<b>Representations</b>	<b>Yes</b>	<b>No</b>	<b>Comment / Reference</b>
12. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.	<input type="checkbox"/>	<input type="checkbox"/>	
13. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.	<input type="checkbox"/>	<input type="checkbox"/>	

<b>Data Integrity Certification Representations, Signatures</b>	
<p>I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.</p>	
Certification: _____ <div style="text-align: center; margin-top: 5px;">President</div>	Date _____
<p>I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.</p>	
Certification: _____ <div style="text-align: center; margin-top: 5px;">Board of Trustees Chair</div>	Date _____



FLORIDA A&M UNIVERSITY  
OFFICE OF COMPLIANCE  
AND ETHICS

# Board of Trustees Report

February 2023



Rica Calhoun, Esquire, CCEP  
Chief Compliance and Ethics Officer



La'Tonya Baker, MPA, CFE,  
CIGI, CCEP  
Compliance Program Manager



Edna Gasque, FCCM  
Compliance Program Manager

# OFFICE ACTIVITIES



The Office of Compliance and Ethics (OCE) continues to work with compliance partners across the University on initiatives to assist in identifying and mitigating compliance risks across the institution. Since the December meeting, we have continued our work, teaming up with University divisions and units to provide compliance and ethics education, investigate and report misconduct, conduct compliance risk assessment, and gather feedback regarding our efforts.

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## HIGHLIGHTS

- FAMU Fundamentals 2023
- Investigations
- Key Initiatives
  - Foreign Influence
  - USDA On-Site Visit



# FAMU Fundamentals 2023

## Why Mandatory University Compliance Training?

Board of Governors' Regulation 4.003 requires all universities to establish and implement an effective compliance and ethics program. Compliance training is a key requirement of such a program. Per the regulation:

“University employees and board of trustees’ members shall receive training regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures.”

OCE appreciates the full support of the University Board of Trustees and the President’s Senior Leadership Team in the implementation of mandatory training for all University employees. OCE partnered with the School of Journalism & Graphic Communication to produce several of the modules this year.

The Modules for 2023 include:

- Clery
- Compliance and Ethics
- Cybersecurity
- Discrimination and Harassment
- Emergency Management
- Enterprise Risk Management
- Public Records and FERPA (Family Educational Rights and Privacy Act)



Remaining timeline highlights:

January-February 2023: Production and implementation on learning platform

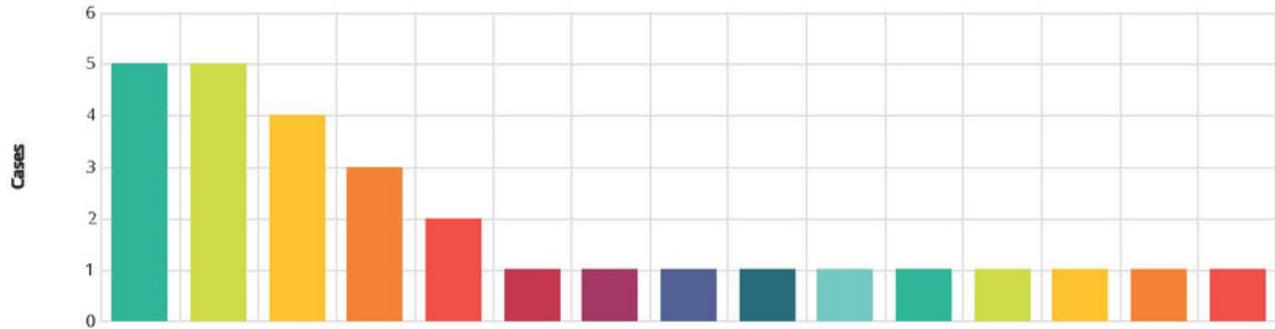
March 1-31, 2023: Mandatory training window opens for all employees and select student employees.

OCE will report completion to University managers and senior leadership throughout the training period, with a final report in April 2023.

# Investigations

Summary - Issue Type February

Date Range 07/01/2022 - 01/31/2023



Issue	Count (%)
Employee Misconduct	5 (17.24%)
Fraud	5 (17.24%)
Conflict of Interest	4 (13.79%)
General Concern	3 (10.34%)
Sexual Harassment	2 (6.9%)
Accounting and Auditing Matters	1 (3.45%)
Corporate Policy or Conduct Violation	1 (3.45%)
Discrimination	1 (3.45%)
Discrimination or Harassment	1 (3.45%)
Legal or Regulatory Violation	1 (3.45%)
Misrepresentation of Information	1 (3.45%)
Misuse of University Resources	1 (3.45%)
Time Abuse	1 (3.45%)
Waste, Abuse or Misuse of Institution Resources	1 (3.45%)
Workplace Harassment	1 (3.45%)
Total	29

OCE manages the University's Compliance and Ethics Hotline. We intake concerns of misconduct for referral to other University enforcement offices or for investigation by OCE. Since July 1, the hotline has logged 29 complaints. Open investigations in OCE include allegations of misconduct due to conflicts of interest, retaliation, and employee misconduct. Across enforcement offices\*, 12 complaints have been closed, 15 are in process, and 1 is slated for intake and review. OCE is currently monitoring one closed investigation in the Division of Student Affairs.

\*Includes the Offices of Compliance and Ethics, HR, EOP, and the Division of Audit

# Key Initiatives

## Foreign Influence and the US Department of Agriculture

The Research working group in the Enterprise Compliance Committee has developed processes that align with the requirements of screening and reporting requirements outlined in HB 7017 with implementing guidance from the Board of Governors. Foreign influence screening continues and University units have been identified with reporting responsibilities. Compliance updates for this period:

- **Foreign Travel and Screening Compliance Reviews**
  - OCE completed compliance reviews of the foreign travel and screening processes (June and October 2022, respectively). Additional improvements have been made based on those recommendations. Of note:
    - The foreign screening initial questionnaire workflow has been enhanced and is now in production in iRattler (previously a Microsoft Forms document).
    - Kallie Donaldson was hired in January 2023 in the Office of Animal Welfare and Research Integrity (OAWRI) to help manage the foreign screening process.
    - OCE provided additional guidance which was implemented by OAWRI regarding screening scope and form language.
    - OCE provided additional guidance which was implemented by the Offices of International Education and the Controller regarding Foreign Travel form language and additional process changes.
- **Foreign Gifts Reporting (Board of Governors (BOG) and US Department of Education (US DOE))**
  - OCE timely reported Foreign Gifts and Contracts to the BOG (January 26, 2023).
  - OCE worked with the Offices of Financial Aid and International Education to ensure reporting to the US DOE (January 30, 2023).
- **USDA Office of Civil Rights (OCR) (On-site visit)**
  - The USDA OCR will conduct an on-site visit on February 14-16, 2023 to test compliance with specified non-discrimination policies and laws using a sample of three University grants with the USDA.
  - Stakeholders met to conduct a planning session on January 11, 2023. OCE assisted the Division of Research in submitting the requested documents on January 23, 2023. All applicable offices are now preparing for the on-site meeting.

# Key Initiatives

## Current Investigative Monitoring

Area	Issue	Risk Level	Status
Academic Affairs	Faculty Misconduct/Retaliation	Medium	Ongoing (external training still needed)
Student Affairs	Health and Safety	High	Ongoing (threat assessment team established and integration with CARE team)
Research	Grant Compliance	Medium-High	Closed (validated recommendations re: dissolution of current 501(c)(3) completed)

# Key Initiatives

## Compliance Focus: 22-23 Compliance Risk Assessment

Area	Issue	Risk Level	Status
Administration	Administrative Leave	Medium-High	Compliance Focus: (Compliance Review)
Administration	Conflict of Interest	Medium	Compliance Focus: (Compliance Review Process Implementation)
Governance	Training	Medium	Compliance Focus: (Additional Training Opportunities)
Research	Foreign Gift Reporting	Medium-High	Compliance Focus: (Reporting overdue, established process effectiveness review)
Compliance	Retaliation	Medium	Compliance Focus: (Follow up related to retaliation through micro-learning and FAMU Fundamentals)
Academic Affairs	HB 7	Medium-High	Compliance Focus: (Track legislative and judiciary actions)
Research	Foreign Influence	Medium-High	Compliance Focus: (compliance reviews re: foreign travel (Follow up July 5 and November 7) and screening (draft recommendations shared with department on November 3))

# Key Initiatives

## Compliance Focus: 22-23 Compliance Risk Assessment (continued)

Area	Issue	Risk Level	Status
Research/ITS	Research Security and Compliance	Medium-High	Compliance Focus: (Assist ITS in NIST 800-171; centralized cloud solution for research data)
ITS/ Administration	Data Privacy	Medium-High	Compliance Focus: Development of privacy program; GDPR review update and other reviews incorporated into the program.
Athletics	Probation and Reporting	Medium-High	Compliance Focus: Coordinating with external firm to complete annual review of probation progress (currently in year 7)
Athletics	APR	High	Compliance Focus: Completed latest APR submission with consultant (October 31). Completed and distributed drafts of improvement plans for football and men's track for feedback. (November 19)
Athletics	NCAA and Title IX compliance	Medium	Compliance Focus: Monitor and assist in the achievement of equity goals and reporting (USDOE Equity in Athletics Data Analysis and Florida report).

# Athletics Compliance

Six members of the Athletics Compliance unit have begun work at the University, with the most recent hire, Kelley Bickham, starting on January 9, 2023. The team is currently onboarding and reviewing processes for opportunities to enhance compliance services and support. The target date for offer to fill the remaining position is March 2023.

## MEET THE TEAM

### **BRITTNEY JOHNSON**

*Senior Associate Athletic Director for Compliance/Senior Woman Administrator*

*brittney.johnson@fam.u.edu*



## MEET THE TEAM

### **LORI GOODART**

*Associate Athletic Director for Compliance, Financial Aid and Benefits*

*lori.goodart@fam.u.edu*

## MEET THE TEAM

### **KELLEY BICKHAM**

*Coordinator, Athletics Compliance (Certification and Eligibility)*

*letkellae.bickham@fam.u.edu*



## MEET THE TEAM

### **JERRY GOODSON**

*Coordinator, Athletics Compliance (General Compliance)*

*jerry2.goodson@fam.u.edu*



## MEET THE TEAM

### **TIA HUIE**

*Coordinator, Athletics Compliance (Financial Aid and Benefits)*

*tial.huie@fam.u.edu*

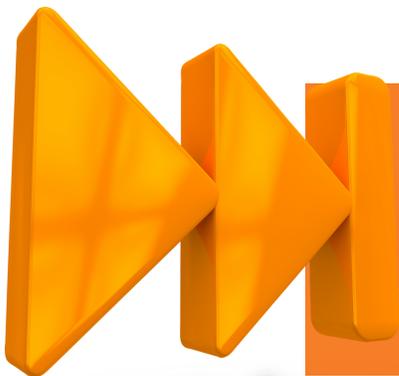
## MEET THE TEAM

### **ALEXUS DAVENPORT**

*Graduate Assistant, Athletics Compliance*

*alexus1.davenport@fam.u.edu*





### Implementation of External Review Recommendations

Focus areas include:

- Increased resources to achieve additional efficiencies in program goals.
- Enhanced monitoring of compliance risk

### Implementation of FAMU Fundamentals 2023

Rollout of communications and training modules for University community.



### Athletics Compliance

Complete onboarding and process review to enhance compliance services and continue implementation of the Athletics Plan. Fill remaining vacancy in the unit. Target: March 2023.



### Memorandum

**To:** Craig Reed, Chair, Board of Trustees, Audit and Compliance Committee

**From:** Joseph K. Maleszewski, Vice President for Audit/CAE  
Deidre Melton, Associate Vice President for Audit/CRO

**CC:** Larry Robinson, Ph.D., University President  
Board of Trustees Members  
Senior Leadership Team Members

**Date:** January 30, 2023

**Re:** Status of Open Audit Findings

The Division of Audit worked with management to understand and validate actions taken by management since our November 17, 2022, report to the Audit and Compliance Committee. After validating each action taken by management, the Division of Audit prepared the below summary table followed by detailed information from management regarding the status of corrective actions and the level of residual risk for each audit finding.

	Finding	Status	Original Risk Level	Current Risk Level
1	2018-19 Risk Assessment: Bragg Stadium Safety and Maintenance	OPEN	HIGH	LOW
2	2018-19 Risk Assessment – Emergency Preparedness	OPEN	HIGH	HIGH
3	2021 Federal Contracts and Grants Disclosure Audit - Federal Contract Not Reported to USDOE	CLOSED	HIGH	MEDIUM



**Athletics/Facilities**

**1. 2018-19 Risk Assessment: Bragg Stadium Safety and Maintenance**

- a. **Status.** Allstate Construction has addressed all HC/ADA compliance as well as Life Safety within the scope of work for Phase II including HC/ADA accessible ramps, HC/ADA seating throughout the stadium seating, Life safety emergency devices, and exit signs, etc. However, the height (in certain areas) and construction of the guardrails are not compliant, in accordance with the FBC-B 1015. The University is currently looking at the most cost-effective way to address this concern and is awaiting design and pricing from the consultant/general contractor. Until these areas are addressed, the Building code official recommended that the University install “caution signage” to bring awareness to the individuals seated in these areas. All other structural concerns were addressed and completed in Phase II of this project. DoA will continue to monitor resolution of identified ADA issues.

This item remains **OPEN** until ADA issues are resolved.

- b. **Risk:** The original risk level of this item was assessed as **HIGH**. With the additional steps taken to address safety and ADA compliance in Phase II, the risk level has been reduced to **LOW**.

**Student Affairs**

**2. 2018-19 Risk Assessment – Emergency Preparedness**

- a. **Status:** The original emergency preparedness findings centered around issues related to the University adequately preparing for hurricanes, or other weather-related events. This included identifying a dedicated funding source, establishing an evacuation plan, and hardening a building on FAMU campus that meet state requirements as a hurricane shelter. The University has taken the following steps related to Emergency Preparedness to address these issues:
  - i. **Identifying a Dedicated Funding Source.** (Ongoing) The University created a cross-functional team to develop a three-year financial plan to address emergency preparedness needs. Emergency Management Director submitted a proposed budget to the University Budget committee for review and action. For example, additional staff for university emergency management are needed due to increasing workload, need for specialized expertise and better coverage of all areas of the university, the importance of emergency management activities such as planning, training and exercises, and compliance with regulatory requirements. This would ensure adequate resources to respond to emergencies and provide a safer environment for students, faculty, and staff. The Division of Audit will continue to monitor efforts to obtain funding.
  - ii. **Establishing an Evacuation Plan.** (Completed) The Evacuation Plan has been finalized with the supporting essential employee plan and crisis communication plan. The plan was updated on lessons learned from hurricane Ian.
  - iii. **Hardening a Building on FAMU Campus.** (On-going) On July 20, 2022, the Florida Division of Emergency Management advised our university that Al Lawson meets their standards to shelter students, faculty, and staff. No retrofit or funding is needed. The University can shelter approx. 2,200 people in the Al Lawson. Emergency Management and Facilities are working with the Florida Division of Emergency Management (FDEM)



to have university residential halls and gymnasiums accessed as potential shelters for students during hurricanes. This is a free resource for the university, but it can be a timely process as FDEM staff is dedicated to assist the whole state of Florida. The facilities must meet the American Red Cross's Standards for Hurricane Evacuation Shelter Standards.

1. In the Fall of 2022, FDEM assessed the Hansel E. Tooke's, Sr. Student Recreation Center
  - a. Findings: All external openings (windows, doors, garage doors and rolling doors) should have protective systems installed. All external glazed opening's protective systems should be certified to meet or exceed the minimum large missile impact performance standards of the (for garage doors and rolling doors) (Minor Retrofit)
  - b. To meet the American Red Cross's Standards for Hurricane Evacuation Shelter Standards, funding is needed to retrofit existing structures to make them more resilient. This can include installing hurricane shutters on doors and windows to protect against wind-borne debris, and other measures to bring buildings up to at least minimum hurricane safety criteria. This approach increases the availability of public hurricane evacuation shelter spaces and make them safer.

The Division of Audit will continue to monitor the progress of the issues related to identifying a dedicated funding source and identifying useable shelters for emergencies. The finding remains **OPEN** until these emergency management activities are resolved.

- b. **Risk:** The original risk level of this item was assessed as **HIGH**. As additional issues noted above are resolved, the Division of Audit will continue to reassess the risk in this area.

**Research**

**3. Federal Contracts and Disclosure Audit–Federal Contract Not Reported to USDOE**

- a. **Status:** University officials must report the Saudi Arabia Cultural Mission (SACM) 3<sup>rd</sup> party tuition payments made to the University for the 2018 (\$406,403.20) and 2019 (\$730,498.14) calendar years.
- b. **Risk:** The original risk level of this item was assessed as **HIGH**. The University has taken actions to identify reportable transactions and is currently working to enhance the submission process. As a result of the actions take, the risk level was reduced to **MEDIUM**. The finding has been **CLOSED** as a result of the report submission to USDOE.



### Memorandum

**To:** Craig Reed, Chair, Board of Trustees, Audit and Compliance Committee

**From:** Joseph K. Maleszewski, Vice President for Audit/CAE  
Deidre Melton, Associate Vice President for Audit/CRO

**CC:** Larry Robinson, Ph.D., University President  
Board of Trustees Members  
Senior Leadership Team Members

**Date:** January 30, 2023

**Re:** Status of Open Investigation Recommendations

The Division of Audit (DoA) worked to obtain an understanding of the actions taken by management since our previous report to the Audit and Compliance Committee. Accordingly, the DoA prepared the following summary table followed by detailed information from management regarding the status of implementation of recommendations issued as a result of DoA investigative reports and/or activities, and the level of risk for issues identified.

#### Overview of Investigation Recommendations Tracked by DoA

Department/Area/Process Owner	# of Recommendations	# Closed	# Remaining Open
Department of Athletics	15	8	7
<b>Total</b>	<b>15</b>	<b>8</b>	<b>7</b>



Item #	Report # and Issue Date	College/Area	Issue	COSO Risk Component	Risk Level	Control Weakness	Recommendation/ Policy Determination	Owner	Update on Implementation
1	Memorandum SUBJECT: Department of Athletics Inventory Management  Issued: 1/17/2022	Department of Athletics	Inadequate internal controls over equipment and apparel.	Control Environment	Moderate	Past practice of giving out apparel without accounting for items, combined with the lack of proper processes for ordering, receiving, tracking, documenting, and dispositioning equipment and apparel results in missing or otherwise unaccounted for items.	<b>Recommendation 1:</b> The Department of Athletics should develop and maintain an inventory control system which: a. Ensures all equipment and apparel purchases are authorized; b. Acknowledges receipt of inventory (in the correct quantities and of the appropriate quality); c. Timely, accurately, and completely records transactions in the University records; d. Maintains control over and secures equipment and apparel; e. Ensures proper authorization, acknowledgment, and documentation of equipment and apparel distributions and returns; f. Properly accounts for the disposition of obsolete equipment and apparel; and g. Separates the equipment and apparel processes associated with equipping student athletes, providing benefits to employees, and incentivizing (and recognizing) stakeholder support and giving.	Michael Smith, AVP for Athletics	<b>50% Implemented</b>  Part time staff was hired in January 2023 to assist in this area. Athletics is planning to purchase inventory equipment software that can be used to further automate inventory processes by March 2023.  Inventory will be signed out by the recipient. Athletics will work with Property Records, when appropriate, to ensure proper disposal. There are best practices which support the sale of equipment and apparel to the community. Athletics is also looking to provide surplus to DRS.  <b>Anticipated Completion Date: June 30, 2023</b>
2	Memorandum SUBJECT: Department of Athletics Inventory Management  Issued: 1/17/2022	Department of Athletics	Inadequate tracking of apparel given to employees, which is necessary for individual tax reporting purposes.	Control Environment	Moderate	Poor tracking of apparel given to employees results in the employees' inability to report taxable income, in the form of apparel, to the IRS.	<b>Recommendation 2:</b> The Department of Athletics should develop and implement a method for tracking apparel that is given to University employees, and work with the Division of Finance and Administration to ensure proper reporting of apparel as additional income in accordance with IRS guidelines.	Michael Smith, AVP for Athletics	<b>In process</b>  Athletics plans to have the inventory tracking system in place by March 2023.  <b>Anticipated Completion Date: June 30, 2023</b>



3	<p>04.20.2022  <b>Memorandum        SUBJECT:        Student Track        Meeting (April        7, 2022)</b></p>	<p><b>Department        of Athletics</b></p>	<p><b>Inappropriate        Communication in        Front of Students</b></p>	<p><b>Communicatio        n and        Information</b></p>	<p><b>Low</b></p>	<p>Athletics leadership and coaches made inappropriate statements and held conversations in front of students which should have been handled in a separate management meeting.</p>	<p><b>Recommendation 1:</b> President Robinson, in consultation with Human Resources and General Counsel, should consider imposing appropriate disciplinary action.; In addition to any disciplinary action we recommend staff be required to complete LinkedIn Learning Courses regarding conflict resolution and de-escalation; The Office of Compliance and Ethics shall review with the individual(s) relevant University regulation and the individual(s) should then be required to sign acknowledgement of their understanding of each and agree to abide by them going forward.</p>	<p><b>Michael        Smith, AVP        for Athletics</b></p>	<p><b>Complete</b> – Training will be ongoing</p> <p>Training held: November 30, 2022 - The Customer Experience; Effectively Speaking; and Conflict Resolution</p> <p>The next trainings are scheduled for February 8, February 22, and March 8, 2023.</p>
4	<p>04.20.2022  <b>Memorandum        SUBJECT:        Student Track        Meeting (April        7, 2022)</b></p>	<p><b>Department        of Athletics</b></p>	<p><b>Inappropriate        Communications        Directed at        Students        (McCluney)</b></p>	<p><b>Communicatio        n and        Information</b></p>	<p><b>Low</b></p>	<p>Athletics leadership and coaches made inappropriate statements and held conversations in front of students which should have been handled in a separate management meeting.</p>	<p><b>Recommendation 2:</b> It is recommended that Mr. McCluney be required to complete LinkedIn Learning Courses regarding emotional intelligence, conflict resolution and de-escalation; It is recommended that Mr. Gosha be required to complete LinkedIn Learning Courses regarding executive presence, conflict resolution and de-escalation; The Division of Student Affairs shall review with the individual(s) relevant University regulation and the individual(s) should then be required to sign acknowledgement of their understanding of each and agree to abide by them going forward.</p>	<p><b>Michael        Smith, AVP        for Athletics</b></p>	<p><b>Complete</b></p> <p>The former Athletics Director and Deputy Athletics Director are no longer employees of the University.</p>



5	04.20.2022 Memorandum SUBJECT: Student Track Meeting (April 7, 2022)	Department of Athletics	Inappropriate Communications Directed at Students (Butler)	Communicatio n and Information	Low	Athletics leadership and coaches made inappropriate statements and held conversations in front of students which should have been handled in a separate management meeting.	<b>Recommendation 3:</b> President Robinson, in consultation with Human Resources and General Counsel, should consider imposing appropriate disciplinary action.; In addition to any disciplinary action we recommend staff be required to complete LinkedIn Learning Courses regarding conflict resolution and de-escalation; Human Resources, the Office of Compliance and Ethics and the Division of Student Affairs shall review with the individual(s) relevant University regulation and the individual(s) should then be required to sign acknowledgement of their understanding of each and agree to abide by them going forward.	<b>Michael Smith, AVP for Athletics</b>	<b>Complete</b>  The former Track and Field Coach is no long with the University.
6	04.20.2022 Memorandum SUBJECT: Student Track Meeting (April 7, 2022)	Department of Athletics	Possible Loss of Students to Track Program and University	Risk Assessment	Moderate	Breakdowns within Athletics administration may have adversely impacted the student-athlete experience and may impact recruitment and retention.	<b>Recommendation 4:</b> President Robinson should ensure that a meeting is held with the Track program to address student concerns; Representatives from Financial Aid and Athletics Compliance should meet with the students to address concerns related to scholarships; Athletics Compliance should review the students who have entered the transfer portal and determine the potential impact to APR, so that management can put in place steps to address any deficits in the overall APR; Provost Edington should assess the potential impact on PBF metrics of athletes transferring from the University.	<b>Michael Smith, AVP for Athletics</b>	<b>90% Complete</b>  A full-time director of Track and Field, Coach Garfield Ellenwood, was hired in January 2023. Athletics is in the process of orienting Ellenwood to the department and familiarizing him with his duties.  <b>Anticipated Completion Date: April 30, 2023</b>



7	04.20.2022 Memorandum SUBJECT: Student Track Meeting (April 7, 2022)	Department of Athletics	Student Safety Concerns	Risk Assessment	Moderate	The Athletics Department has not properly equipped student-athletes to compete in track and field competitions.	<b>Recommendation 5:</b> President Robinson should work with Athletics, the FAMU Foundation, and appropriate Finance and Administration units to properly equip students for all future track and field competitions.	Michael Smith, AVP for Athletics	<p><b>95% Complete</b></p> <p>AVP Smith, in conjunction with the Director of Equipment and Apparel and the current assistant track coach, have worked with student athletes to assess equipment and apparel needs and taken actions to ensure track athletes are properly equipped to ensure student safety.</p> <p>These matters will be reviewed with the Director of Track and Field who will determine if there are any additional appropriate steps necessary.</p> <p><b>Anticipated Completion Dates: February 28, 2023</b></p>
8	04.20.2022 Memorandum SUBJECT: Student Track Meeting (April 7, 2022)	Department of Athletics	Alleged Key in the Possession of Student	Control Activities	Low	The sharing of equipment room keys with students weakened the internal controls (unauthorized access to equipment) put in place to safeguard University assets (equipment).	<b>Recommendation 6:</b> Athletics Administration should train/coach, Coach Dawson on University practices and expectations for safeguarding University equipment.	Michael Smith, AVP for Athletics	<p><b>Complete</b></p> <p>There is a designated locked storage space for track and field equipment. AVP Smith met with the coaches and POM regarding this issue. The locks have been changed to the storage room doors. Keys are only provided to coaches who have been instructed on how to properly manage the storage area. AVP Smith performs regular walkthroughs. Storage space for overall equipment and apparel will be further assessed.</p>



9	<p>04.20.2022  <b>Memorandum        SUBJECT:        Student Track        Meeting (April        7, 2022)</b></p>	<p><b>Department        of Athletics</b></p>	<p><b>Process for Issuing        Student Per Diem</b></p>	<p><b>Control        Activities</b></p>	<p><b>Low</b></p>	<p>It was reported to DoA that per diem is issued through a cash advance process to each Coach. The money is deposited into the Coach's personal bank account. The Coach is then expected to withdraw the money and distribute the per diem to each student. This process presents several concerns regarding control over per diem funds.</p>	<p><b>Recommendation 7:</b> Athletics Administration should work with the applicable Finance and Administration units to develop a process to issue per diem directly to students.</p>	<p><b>Michael        Smith, AVP        for Athletics</b></p>	<p><b>Ongoing process</b></p> <p>Athletics is working with the controller's office to research solutions to issue electronic payments to students who travel on behalf of the university.</p> <p><b>Anticipated Completion        Date: October 31, 2023</b></p>
10	<p>2021-10-50  <b>Issued:        09/08/2022</b></p>	<p><b>Department        of Athletics</b></p>	<p><b>Staff responsible        for handling cash        collection were not        cash management        trained as        required.</b></p>	<p><b>Monitoring</b></p>	<p><b>Moderate</b></p>	<p>Staff directly responsible for collecting vendor fee payments for the 2021 football season had not completed the required cash management training.</p>	<p><b>Recommendation 1:</b>        Ensure all Athletics staff involved in the collection of money (regardless of type or form) are authorized by the Cash Management Office to do so and have completed cash management training. Athletics staff handling monies on behalf of the University must also be adequately supervised by personnel who are authorized by the Cash Management Office to supervise collections and have completed cash management training.</p>	<p><b>Michael        Smith, AVP        for Athletics</b></p>	<p><b>Complete</b></p> <p>AVP Smith has altered the vending process so that no Department of Athletics employees are responsible for collecting cash payments. Only trained Athletics staff collected vendor payments in the form of checks and money orders. Collections were recorded and transmitted to FAMU Cashier's Office for recording and deposit.</p> <p>The Athletics Department will provide ongoing payment collections training as appropriate.</p>



11	2021-10-50 Issued: 09/08/2022	Department of Athletics	Incorrect and/or outdated language in the vendor application.	Control Activities	Moderate	The vendor application used for the 2021 football season included inaccurate information and was not fully enforced by the Department of Athletics.	<b>Recommendation 2:</b> Coordinate with the Office of the General Counsel to develop a football vendor application/contract with language that accurately reflects the process to be followed by both the vendor and the Department; The contract terms should explicitly prohibit sub-leasing and outline penalties for subleasing vendor spots. Ensure both the vendor and the Department's staff complete all fields of the contract and clearly list the payment amount due.	Michael Smith, AVP for Athletics	<b>Complete</b>  AVP Smith worked with the Division of Legal Affairs, Risk Management, Business and Auxiliary Services, and the Assistant Director of University Advancement, to update and enforce the vendor application/contract for the Fall 2022 season.
12	2021-10-50 Issued: 09/08/2022	Department of Athletics	Inconsistent application and documentation of the fees charged to vendors.	Control Environment	Moderate	The Department of Athletics offered discounts to some of the football vendors but did not document when, how, and why exceptions to the established vendor fee schedule were applied.	<b>Recommendation 3:</b> Consistently apply the established vendor fees to ensure equitable treatment of businesses wishing to sell during the football season. Exceptions and discounts should be documented along with an explanation for deviating from the established fee schedule.	Michael Smith, AVP for Athletics	<b>Complete</b>  AVP Smith and Athletics Administration worked with Vendors and conformed with the published vendor fee schedule.
13	2021-10-50 Issued: 09/08/2022	Department of Athletics	Ineffective and outdated method for collecting payments.	Risk Assessment	Moderate	Vendors were required to pay by cashier's check or money order. The Department of Athletics exhibited poor control over the process of receiving, documenting, and accounting for vendor fees for the 2021 football season.	<b>Recommendation 4:</b> Coordinate with the Division of Finance and Administration to establish methods of electronically accepting payments to improve accounting for payments received and customer service.	Michael Smith, AVP for Athletics	<b>Complete</b>  AVP Smith coordinated for select Athletics Administration staff to receive cash collections training in Fall 2022. Only those staff trained in cash collections were allowed to collect vendor payments. According to Athletics, no cash payments were accepted – only checks or money orders were allowed. Collections were recorded and transmitted to the Cashier's Office for accounting and deposit.



14	2021-10-50 Issued: 09/08/2022	Department of Athletics	Insufficient controls over vendor fee revenue.	Control Environment	Moderate	The Department of Athletics was unable to provide complete records for reconciling vendor fee payments collected during the 2021 football season; and exhibited poor control over the process of receiving, documenting, and accounting for those payments.	<b>Recommendation 5:</b> Establish a collection, recording, receipt, and deposit process that includes adequate segregation of duties and accountability between the frontline cash collection personnel and the Senior Associate Athletic Director for Business and Finance.	<b>Michael Smith, AVP for Athletics</b>	<b>95% Complete</b>  Ongoing. Athletics will continue to enhance training, practices, and controls. Athletics is looking into automating the vendor, parking, and tailgating payment process.  <b>Anticipated Completion Date: February 28, 2023</b>
15	2021-10-50 Issued: 09/08/2022	Department of Athletics	Incomplete documentation maintained by the department to account for and reconcile vendor fee revenue.	Control Environment	Moderate	The Department of Athletics was unable to provide complete records for reconciling vendor fee payments collected during the 2021 football season; and exhibited poor control over the process of receiving, documenting, and accounting for those payments.	<b>Recommendation 6:</b> Maintain complete and accurate records of the amounts charged and paid by vendors including copies of all payments collected and demonstrate those payments were timely provided to the Cashier's Office for deposit by the University. Athletics staff must timely perform periodic reconciliations to ensure agreement between the amounts contracted to be paid, amounts received, and amounts delivered to the Cashier's Office. Staff must follow policies and procedures regarding cash collection, as well as fraud prevention and detection, as established by the University, and be held accountable for the handling of monies due to the University.	<b>Michael Smith, AVP for Athletics</b>	<b>95% Complete</b>  Athletics performed vendor game analysis for the 2022 season. Athletics is considering implementing a tagging system for vendor identification and monitoring to address unauthorized and subletting vendors. Improvements are ongoing.  <b>Anticipated Completion Date: February 28, 2023</b>



## Memorandum

**To:** Craig Reed, Chair, Board of Trustees, Audit and Compliance Committee

**From:** Joseph K. Maleszewski, Vice President, Division of Audit/CAE  
 Deidre Melton, Associate Vice President for Audit/CRO

**CC:** Larry Robinson, Ph.D., University President  
 Board of Trustees Members  
 Senior Leadership Team Members

**Date:** January 30, 2023

**Re:** Status of External Audits

The Division of Audit functions as the University’s official liaison for external auditors to assist management with meeting the requests and understanding various audit requirements. We also monitor the implementation status of audit recommendations, including recommendations with long implementation timelines to ensure they are progressing.

Executive Summary: The chart below provides an overview of external audits currently in-progress or recently concluded since our November 17, 2022, report to the Audit and Compliance Committee.

Current Status of External Audits		
Audit	Current Status	Corrective Action Status
CROWE Direct Support Organizations (DSO) - Review of Financial Internal Controls	Mostly Complete	<b>Foundation</b> – Complete <b>Rattler Boosters</b> – Complete <b>NAA</b> – 4 Completed; Estimated completion date for remaining items April 2023
Florida Auditor General Financial Statements	Fieldwork in progress	Pending
United States Department of Education Elementary and Secondary School Emergency Relief Fund (ESSER) Governor’s Emergency Education Relief Fund (GEER) Oversight and Review	Fieldwork in progress	Pending
Athletics Action Plan Assurance Service	Fieldwork in progress	Pending

The following pages provide details of the audit statuses and includes the issues noted, status of implementation of the corrective actions, and the anticipated completion dates of those actions.



**CONCLUDED DIRECT SUPPORT ORGANIZATIONS (DSO) - REVIEW OF FINANCIAL INTERNAL CONTROLS:**

<b>DSO Financial Internal Controls Review</b>					
<b>Audit</b>	<b>Audit Period</b>	<b>Report Release Date</b>	<b>Issues Noted</b>	<b>Status of Implementation</b>	<b>Anticipated Completion Date</b>
<b>DSO – Review of Financial Internal Controls</b> <ul style="list-style-type: none"> <li>• FAMU Rattler Boosters</li> <li>• FAMU Foundation</li> <li>• FAMU NAA</li> </ul>	<b><u>FYE</u></b> June 30, 2022	August, 4, 2022	<p>Crowe’s key observations noted issues related to segregation of duties; supporting documentation; policies and procedures; review and approval; management responsiveness; and completeness, timeliness and accuracy of information.</p> <p><b><u>FAMU Foundation:</u></b></p> <ul style="list-style-type: none"> <li>• Crowe did not identify key observations for the FAMU Foundation.</li> </ul> <p><b><u>FAMU Rattler Boosters:</u></b></p> <ul style="list-style-type: none"> <li>• The DSO contact did not respond to information and documentation requests timely or completely.</li> <li>• The Boosters also had inadequate segregation of duties and used personal accounts for depositing and subsequently remitting donor contributions and cash to the FAMU Foundation.</li> </ul> <p><b><u>FAMU NAA:</u></b></p> <ul style="list-style-type: none"> <li>• The NAA had inadequate segregation of duties over cash management because the Treasurer had the ability to collect cash, record cash collected, and complete the monthly cash account reconciliations.</li> <li>• The NAA had inadequate segregation of duties over Journal Entries because the Treasurer had the ability to prepare and</li> </ul>	<p>Crowe’s initial observations were summarized at the university-level and delivered to university management and the Board of Governors in July 2022. The status of the corrective actions for those observations are as follows:</p> <p><b><u>FAMU Foundation:</u></b></p> <ul style="list-style-type: none"> <li>• 6 initial observations related to the following areas have all been resolved:               <ul style="list-style-type: none"> <li>○ Account reconciliation</li> <li>○ Capital assets management</li> <li>○ Credit card reconciliation</li> <li>○ System user access</li> <li>○ Accounts receivable reconciliation</li> </ul> </li> </ul> <p><b><u>FAMU Rattler Boosters:</u></b></p> <ul style="list-style-type: none"> <li>• 3 initial observations related to the following areas have been resolved:               <ul style="list-style-type: none"> <li>○ Accounts payable segregation of duties</li> <li>○ Oversight of cash management and donor contributions</li> <li>○ Timeliness of management responses</li> </ul> </li> <li>• The Crowe observation related to procurement policies and procedures has been resolved.</li> </ul>	<p><b><u>FAMU Foundation:</u></b>            All corrective actions have been implemented.</p> <p><b><u>FAMU Rattler Boosters:</u></b>            All corrective actions have been implemented.</p> <p><b><u>FAMU NAA:</u></b>            Final corrective action updated by April 1, 2023.</p>



			<p>post manual journal entries to the general ledger.</p> <ul style="list-style-type: none"> <li>The NAA has inadequate segregation of duties in the Procurement function because the NAA President was able to approve his own travel expense reimbursement request.</li> </ul>	<p><b><u>FAMU NAA:</u></b></p> <ul style="list-style-type: none"> <li>4 initial observations related to the following areas have been resolved: <ul style="list-style-type: none"> <li>Cash management segregation of duties</li> <li>Journal Entries segregation of duties</li> <li>Procurement segregation of duties</li> <li>System user access review</li> </ul> </li> <li>The Crowe observation of policies and procedures related to Board conflict of interest disclosure, Board training and orientation requirement, and Record retention changes are due to be updated by April 1, 2023.</li> </ul>	
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Since the November 2022 summary, the FAMU Boosters have implemented all corrective actions. Once the NAA submits policies and procedures related to Board conflict of interest disclosure, Board training and orientation requirement, and record retention changes, all of Crowes’ observations and overarching key takeaways will be resolved.



**IN-PROGRESS FLORIDA AUDITOR GENERAL FINANCIAL STATEMENTS AUDIT:**

Florida Auditor General				
Audit	Audit Period	Start Date	Report Release Date	Current Status
Financial Statement Audit	<u>FYE</u> June 30, 2022	July 2022	June 2023	Fieldwork

**IN-PROGRESS UNITED STATES DEPARTMENT OF EDUCATION ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER) GOVERNOR’S EMERGENCY EDUCATION RELIEF FUND (GEER) OVERSIGHT AND REVIEW:**

U.S. Department of Education				
Audit	Audit Period	Start Date	Anticipated Report Release Date	Current Status
FAMU DRS - ESSER & GEER	<u>FYE</u> June 30, 2022	July 2022	June 2023	Fieldwork

**IN-PROGRESS FAMU ATHLETICS ACTION PLAN ASSURANCE SERVICES:**

Florida Auditor General				
FAMU Athletics Action Plan Assurance Services	Audit Period	Start Date	Report Release Date	Current Status
Financial Statement Audit	<u>FYE</u> October 1, 2022 – January 31, 2023	November 2022	March 2023	Fieldwork



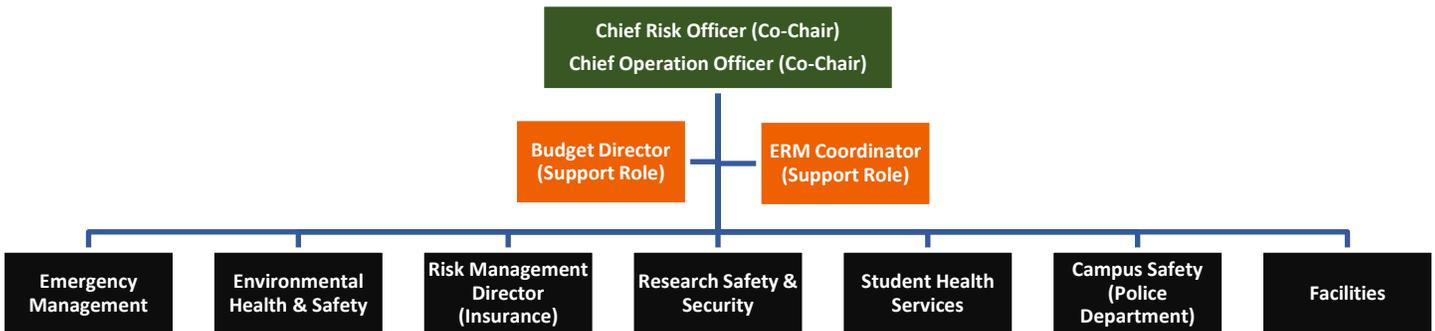
## Enterprise Risk Management Updates

### January 30, 2023

### *ERM Activities*

#### ERMAC Risk Managers Committee

A sub-committee of the Enterprise Risk Management Advisory Committee (ERMAC) was developed and includes representatives from the traditional operational risk areas of the university as depicted below.



The purpose of the sub-committee is to provide the University with a holistic and systematic approach to identifying, managing, and mitigating risks. All areas were tasked in January 2023 with assessing the risks in their areas and identifying the top five risk priority areas needing mitigation. Assessment and prioritization will continue through February, with mitigation strategy development commencing in March 2023.

#### ERM Staffing



We are working with the Office of Financial Aid to hire two students through the Federal Work-Study Program. The positions will involve interacting with Enterprise Risk Management Advisory Committee members from around the university on tasks including risk analysis management interviews and risk project development. The positions will also assist in monitoring risk mitigation efforts and allow the employees to develop risk templates, educational materials, and training to support the Enterprise Risk Management Program.



**December 2023 Training**



On December 12 & 13, 2022, Joseph Maleszewski (VP for Audit/CAE) and Deidre Melton (AVP for Audit/CRO) participated in the **Sports Venue Evacuation and Protective Actions National Center for Spectator Sports Safety and Security (NCS4)** training sponsored by the Department of Homeland Security. The course assists venue operators, first responders, emergency managers, law enforcement, contractors, promoters, and owners of events in developing or enhancing event action plans with flexible and scalable protective measures for managing mass gatherings. This innovative course builds multi-agency collaboration by delivering critical planning information on evacuation and sheltering plans with actionable decision criteria that can be adapted for almost any event. The training provided lessons learned in the following areas:

1. Developing or enhancing event action plans with flexible and scalable protective measures for managing mass gatherings.
2. Building multi-agency collaboration by delivering critical planning information on evacuation and sheltering plans.
3. Providing actionable decision criteria that can be adapted for almost any event.
4. Emphasizing the importance of preparedness and response in managing mass gatherings and ensuring safety of attendees.
5. The need to revisit MOUs with local fire rescue, law enforcement, EMS, and contract security.

**AGA ERM Training**



Division of Audit VP Joseph Maleszewski and AVP/Chief Risk Officer Deidre Melton gave an update on FAMU'S ERM Journey at the Association of Government Accountants' January luncheon Tallahassee Chapter. The large group of auditors and accountants from the greater Tallahassee area was very receptive to hearing and learning about the hard work that has gone into building out an enterprise risk management function at FAMU and the progress we have made since we spoke to the AGA, a year ago. Several members of the audience approached us to learn more about the process.

**Risk Partners**



Deidre Melton, Associate Vice President for Audit and Chief Risk Officer, has met with risk partners in Emergency Management (Topic: Sporting and Large Event Safety, Crisis Communication), Environmental Health & Safety (Topic: ADA Compliance for Facilities), and Risk Management (Topic: Insurance), Student Health Services (Sporting and Large Event Safety) to advise on various topics. Plans are in place to continue to build relationships and work with risk partners throughout the University, including through the newly formed ERMAC Risk Managers Committee.



## ***Risk Partner Spotlight: Emergency Management***



Ashley Davis currently serves as the Emergency Management Director and Assistant Vice President for Florida A&M University. Mr. Davis has been leading emergency management efforts for the university since October 2021. Over the course of his short tenure at the university, he has used his more than 16 years of emergency management expertise to help the University prepare for, manage effectively during, recover and learn from a variety of realized and potential emergencies.

He has worked diligently to engage, educate, and empower individuals from across the university who serve on the emergency management team with the knowledge they need to effectively lead the University through an emergency.

Below I would like to highlight a few of the current initiatives Mr. Davis is currently spearheading.

### **FAMU ALERT**



The mass notification system (FAMU ALERT) is live and has been tested and used for events and incidents on campus. The University is currently working to identify and implement enhancements to the system that would allow the alerts to reach impacted individuals faster using a variety of connected platforms. Campus PD continues to work with their staff to train on the functionality of the application. There is a training video dedicated to Campus PD to watch at any time.

### **Pre-Event Contracts**



Mr. Davis is collaborating with his University colleagues to develop pre-event contracts for logistical services and debris removal services. Pre-positioned disaster response and recovery contracts are agreements that are established before a disaster occurs. These contracts are pre-negotiated and have the terms and conditions established ahead of time, so that when a disaster does happen, there is no need for further negotiation or haggling. This approach can save organizations up to 50% of the cost they would have incurred if they had negotiated the contract on their own after a disaster has occurred.

### **FEMA Reimbursement**



Emergency Management is actively working with university departments to seek COVID-19 FEMA reimbursement funding. Currently working with Risk Management and the Florida Department of Health to explore the FEMA appeal process for reimbursement of expenses up to \$400,000.

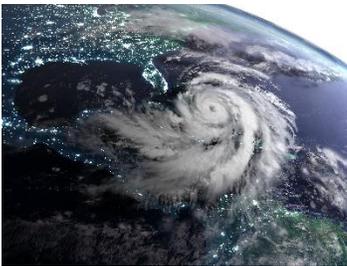


### Tallahassee (TLH) Airport Full-Scale Emergency Exercise



On February 17, Emergency Management, Environmental Health & Safety, and university team members will support TLH Airport Full-Scale Emergency Exercise. Every three years, the TLH airport conducts a full-scale exercise. This exercise will test our community's ability to respond to and manage an aircraft-related disaster. The scenario includes participation of the airport staff and tests their ability to collaborate with local first responders, as well as improve inter-agency communication during emergency situations.

### Hurricane Tabletop Exercise



On May 26, 2023, the Federal Emergency Management Agency, and National Exercise Division is providing our President's Senior Leadership Team and university emergency management partners, and local officials with a hurricane tabletop exercise (TTX). The TTX is funded by the Department of Homeland Security. The TTX simulates a disaster scenario and allows participants to practice and discuss their response, allowing organizers to evaluate the effectiveness of their emergency response plans.

### FEMA Reimbursement



On May 10 & 11, 2023, a **Sport and Special Event Enhanced Risk Management and Assessment** training will be provided by Texas A&M Engineering Extension Service. This course, funded by the Department of Homeland Security, teaches participants how to conduct risk assessments for specific venues and events, and how to use the results to make decisions and measure their effectiveness. It introduces new methodologies and emphasizes the use of proven practices to address safety and security risks in sports and special events.



## *ERM Initiatives in Progress*

The ERM program has five major initiatives currently in progress.

### University-wide Risk Assessment



In the past, the Division of Audit’s, university-wide risk assessment process has been led by the audit function. This year we have shifted the risk assessment process to the ERM function, and will provide the results to the Audit function to help facilitate the development of the Division’s annual work plan.

The risk assessment process will involve departmental risk surveys, risk workshops with faculty and students, and interviews with select senior leadership, middle management, Auditor General staff, Board of Governors staff, and FAMU Board of Trustees members. The risk assessment will be conducted from February 2023 to May 2023. Following the close of this process, the ERM function will work to transition the formal risk assessment process from an annual process to a continuous risk assessment process to align with ERM best practices.

### Risk Bulletin: Talent Management



Talent Management is a high risk impacting the higher education landscape and Florida A&M University specifically. In a workforce of administrative and academic professionals, it is a challenge to identify and understand the value each person brings to the University without the right tools and processes in place. When these individuals leave, taking critical skills and knowledge with them, the University is negatively impacted. As a result of an aging workforce, workers increasingly seeking remote or hybrid work opportunities, increased willingness to be mobile, and a war for technical talent being waged in higher education, the risks to the university being able to meet its strategic and performance goals are significant. This bulletin is being developed to communicate the different factors driving the risk to management and facilitate discussions and mitigation strategies to help address the risk at FAMU. This bulletin will be released in February 2023.



## Performance-Based Funding Risk Assessment



On April 25, 2022, during the Enterprise Risk Management Advisory Committee (ERMAC) meeting, the Chief Risk Officer launched the process for identifying risks to performance-based funding metrics. The process includes soliciting feedback from ERMAC members, staff, and management through group meetings, interviews, and other communication channels. A risk profile template for communicating the results of the assessment was developed and modeled after a best practice established by the University of Montana. The risk profile, upon its completion, will provide management with the following risk intelligence in relation to each performance-based funding metric: threats to each metric, a detailed description of each threat, campus mitigation strategies and best practices for responding to the threat, and potential opportunities that the University can take advantage of as a by-product of threat responses. The PBF Risk Profile is expected to be finalized in March 2023. (Note: This target was moved out from the previous report of January 2023, in order to prioritize Athletic Action Plan and Athletic Risk Dashboard activities.)

## Risk Dashboard: Athletics



In October 2022, FAMU Board of Trustees Chair Kelvin Lawson requested the development of a risk dashboard that could be used to monitor the top risks of the athletic program. A dashboard format and the top 20 athletic program risks have been identified. ERM program staff continues to work with management and staff to complete the dashboard components, including identifying risk drivers, mitigation actions, and risk owners for each of the athletic program risks. The Risk Dashboard is expected to be finalized in March 2023. (Note: This target was moved out from the previous report of February 2023, in order to be able to gain feedback from new Athletic management and staff.)

## FAMU Fundamentals 2023: ERM Educational Session



The ERM program has developed an ERM educational session as part of the 2023 FAMU Fundamentals. We are currently working with the School of Journalism and Graphic Communication to film the ERM educational session. The session will allow for all FAMU faculty, staff, and administrators to receive basic training on enterprise risk management concepts, ERM tools and resources available to them, and learn more about their roles and responsibilities for identifying, mitigating, monitoring, and reporting risks. FAMU Fundamentals takes place March 1 – 31, 2023.



## Division of Audit Updates

January 30, 2023

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### Staffing

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#### Vacancy



We are in the process of searching for a candidate to fill the vacant Staff Auditor position. The position is currently being advertised and we expect to fill the position by March 9, 2023.

#### Spotlight



William Thomson, Senior IT Auditor, became a Cybersecurity Maturity Model Certification Registered Practitioner (CMMC RP) in December 2022. CMMC RPs provide “advice, consulting and recommendations to their clients,” looking to achieve and maintain their maturity level designation.

FAMU is in the process of preparing to seek CMMC Level 2 certification. CMMC is a U.S. Department of Defense (DoD) program that applies to Defense Industrial Base (DIB) contractors. It is a unifying standard and new certification model to ensure that DoD contractors properly protect sensitive information.

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### Professional Development

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#### Power Skills Lab: Control Self-Assessment – January 12<sup>th</sup>



As part of the Division of Audit’s efforts to advance the University’s Strategic Plan Priority 5: Organizational Effectiveness and Transformation, which has a focus on recruiting, retaining, and developing employees, we have implemented Power Skill Labs to ensure our staff has the skills and knowledge necessary to perform at high levels. Communication skills is a critical skill for auditors and enterprise risk management staff. Team members must be able to present information effectively to a live audience.

On January 12, 2023, Division of Audit hosted our first Power Skills Lab for 2023 on Control Self-Assessments. This Power Skills Lab was led by Tharanee Ravindran, Director of Internal Audit, for the University of Alabama System. She shared a



tremendous amount of information with the audit staff and management that will allow us to enhance our control self-assessment process.

The ability of internal audit shops to possess the knowledge and skillset to integrate control self-assessments into the services we offer is a tremendous opportunity to add value to our organizations, separately or in conjunction with our assurance engagements.