

Audit, Risk, and Compliance Committee Meeting Wednesday, September 17, 2025 1:00 PM

Committee Members: Michael White, Chair

Emery A. Gainey; John Crossman; Natlie G. Figgers; Craig Reed

AGENDA

I. Call to OrderII. Roll CallTrustee Michael WhiteMs. Debra Barrington Harris

ACTION ITEMS

III. Minutes: Consideration of Approval – June 11, 2025 Trustee White
 IV. OCE Annual Report and Program Plan Rica Calhoun
 V. OCE Charter Rica Calhoun

INFORMATIONAL ITEMS

Office of Compliance and Ethics: Rica Calhoun

VI. Office of Compliance and Ethics Update

Office of Enterprise Risk Management Deidre Melton

VII. Office of Enterprise Risk Management Update

Division of Audit: Joe Maleszewski

VIII. Division of Audit Updates

- a. Division of Audit Annual Report
- b. Division Updates

IX. Adjournment

Florida Agricultural and Mechanical University Board of Trustees



Audit & Compliance Committee Meeting Chair White Wednesday, June 11, 2025 1:00 p.m.

Committee Minutes

Committee Members: Michael White, Chair; Emery A. Gainey, Vice Chair; John Crossman; Kelvin Lawson; Craig Reed

Vice Chair Gainey called the meeting to order. The roll was called. A quorum was not established. Vice Chair Gainey moved to information items.

INFORMATIONAL ITEMS

Vice Chair Gainey recognized LaTonya Baker who presented information items and updates for the Office of Compliance and Ethics in the absence of Rica Calhoun, Compliance and Ethics Officer. Ms. Baker shared that the Office of Compliance and Ethics continues to work in promoting accountability and risk mitigation across the university. There has been an advanced initiative in mandatory compliance, training, conflict of interest, reviews, and compliance risk assessment, which are highlighted in the Board materials. There were no questions.

Vice Chair Gainey then recognized VP Maleszewski and Trystal Wright, Director of Audit to present updates on the Foreign Influence Audit; Audit and Investigative Follow-up; Internal and External Audit Update; and Division Updates.

The Foreign Influence Audit – VP Maleszewski presented the audit supported by a PowerPoint. The Board of Governor's required audit of Foreign Influence was recently completed and must be submitted to the Board Office by the end of June. The audit addressed:

- Section 1010.35, F.S. (Screening Foreign Researchers): Requires background screening of foreign nationals and individuals with over one year of experience in a country of concern before appointment to research-related positions.
- Section 1010.36, F.S. (Foreign Travel): Requires the University to implement a monitoring program for employment-related international travel by faculty, researchers, and research staff
- Section 1010.25, F.S. (Foreign Gift Reporting): Requires semi-annual reporting of gifts and contracts totaling \$50,000 or more from foreign sources, including procurement contracts involving countries of concern.

VP Maleszewski provided an overview of the audit testing and both positive and adverse audit findings requiring management attention. He emphasized and recognized members of the

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management team who used the audit as an opportunity to immediately initiate corrective actions to address noted deficiencies.

VP Maleszewski indicated that the Division of audit is awaiting information from management on corrective actions associated with each area and committed to bringing updated information back to the Audit, Risk, and Compliance Committed at their September meeting.

Audit Work Plan Update - Trystal Wright, Auditor Director, presented an update on the Division of Audit work plan highlighting audit work completed and in process for the current fiscal year. Audit Director Wright provided an update on Advisory Services completed, in process and planned for the current fiscal year.

External Audit Update – VP Maleszewski provided an update on external audits of the university and its Direct Support Organizations. He highlighted that on May 9, 2025, Chair Harper and President Beard received an invitation from the Board of Governors to attend next week's Board of Governor's Audit and Compliance Committee to present on management plans and actions associated with these external audits. VP Maleszewski then summarized the external audit findings from the Auditor General's Financial Statement and Operational Audit of the University. The Operational Audit had the following findings:

- Finding 1: University records for the period July 2022 through December 2023 did not demonstrate the basis for recording the Special Investments with State Treasury Special Purpose Investment Account (SPIA) balances in only one restricted fund and the SPIA income in only one unrestricted fund. As of December 31, 2023, the SPIA balance totaled \$56.5 million and, for the 18-month period ending on that date, the SPIA income totaled \$1.9 million. A similar finding was noted in the Auditor General's report No. 2022-093.
- Finding 2: University controls over bank account reconciliations need improvement.
- **Finding 3:** Contrary to University procedures, the University did not always promptly pay vendors.
- **Finding 4:** University personnel evaluations were not always performed annually, contrary to University regulations.

Regarding the Auditor General's Financial Statement audit, the auditor general determined that FAMU's financial statements were fairly presented in all material respects. However, this required significant adjustments recommended by the Auditor General and the Auditor General cited FAMU with a significant deficiency in internal controls over financial matters which ensure that the accounting records and annual financial report are accurate. He then noted that Thomas Howell Ferguson had been contracted to audit the fiscal years 2020-2021 and 2021-2022. This audit engagement was terminated by mutual agreement as the university was unable to timely provide accurate information and supporting documentation to complete the audit. There is currently no firm under contract to audit the fiscal year ending June 30, 2024, or the current fiscal year that ends later this month. VP Maleszewski then indicated that the University has not completed the required NCAA Agreed Upon Procedures for the annual NCAA operating report required to be submitted by January 15th of each year. VP Maleszewski indicated that one cause is persistent turnover at the management level and within the functions – Office of the Controller and Department of Athletics, Business Office. Trustee Lawson commented on these issues and their causes along with descriptions of the prior processes used to provide assurance

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to the Board of Governors around these matters. Chair Harper inquired about the timing and policies as well as the oversight practices.

VP Maleszewski then summarized the audits of the Direct Support Organizations including the Research Foundation which obtained an exemption to the Board of Governor's audit requirement due to the minimal financial activity.

Investigations Update – VP Maleszewski provided an update on investigations highlighting significant progress in concluding older cases. Trustee Brown expressed his appreciation for the update and thanked the team. VP Maleszewski acknowledged and complemented Erica Thames, Investigations Manager, for her hard work and dedication. He also thanked President Beard for his support and resources.

Division of Audit Updates – Audit Director Wright expressed her pleasure in welcoming Jayla Livingston-Miller as our new IT Auditor & Investigator. Wright summarized her qualifications and background for the Committee. Director Wright then provided a summary of the Division of Audit's activities for International Internal Audit Awareness Month.

ACTION ITEMS

Ms. Harris was asked to call the roll and determine if a quorum is established. Present were Vice Chair Gainey, Trustee Lawson, and Trustee Reed. Absent were Trustee White and Crossman. A quorum was established and Vice Chair Gainey moved to action items.

Minutes – The first action item was consideration of approval for the February 12, 2025, meeting minutes. Draft minutes were included in the materials. Vice Chair Gainey asked for a motion to approve the meeting minutes. The minutes were moved by Trustee Lawson and seconded by Trustee Reed. The motion carried and the February 12, 2025, meeting minutes were approved.

Division of Audit Annual Work Plan: Vice Chair Gainey acknowledged VP Maleszewski to present the Division of Audit Annual Work Plan. VP Maleszewski requested Director Wright to review the draft work plan along with slide highlighting the planned work. VP Maleszewski then highlighted his obligation to communicate resource needs to the board and directed them to key information in the meeting materials regarding staffing levels in the Division, especially as it relates to investigations. Trustee Brown emphasized the need for timely investigations and his appreciation for staff work and communication about staffing needs.

Trustee Lawson mentioned the importance of Procurement and inquired about audit coverage and why it was not on the plan. VP Maleszewski summarized the progress made regarding late vendor payments and the need for continued focus and plans tied to metrics to provide transparency on the status and progress in the financial area. Audit Director Wright reminded the committee that in 2022 the Division completed an advisory engagement for Procurement with a wide range of recommendations, many of which have yet to be addressed or completed.

President Beard emphasized the focus on late vendor payments and the promise of a new ERP system to further help with the processes. Chair Harper reviewed her guidance to the finance team to develop a score card with metrics, so we know the goal and where we are tracking with progress.

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Vice Chair Gainey asked for a motion. The 2025-2026 Division of Audit Annual Work Plan was moved by Trustee Lawson and seconded by Trustee Reed. The motion carried and the 2025-2026 Division of Audit Annual Work Plan was approved.

Adjournment

Vice Chair Gainey adjourned the meeting as there was no further business.





Annual Report

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- ACTION ITEM: Compliance and Ethics Charter
- 18 ACTION ITEM: Annual Report and Program Plan

Executive Summary

Rica Calhoun, Chief Compliance and Ethics Officer

The past year has been a period of growth, innovation, and resilience for Compliance and Ethics at Florida A&M University. Building upon a foundation of continuous improvement and transparency, our work has evolved to meet the dynamic challenges facing higher education while strengthening a culture of integrity across our University community.

A centerpiece of this work is <u>mandatory compliance training</u>, delivered through FAMU Fundamentals and Compliance and Ethics Week. <u>In FY 2025</u>, the program achieved its highest completion rate to date (91.5%), a direct outcome of our focus on best practices in instructional design, clear communication, and accountability measures. Participant surveys confirmed both the value and accessibility of the training, with an average satisfaction score of 8.1 out of 10. These results demonstrate that OCE's leadership in training not only ensures compliance with regulatory requirements but also drives engagement and learning outcomes across the institution.

Investigations and case management also showed marked improvement. Despite lean staffing across OCE, Audit, and EOP, the <u>University closed 87% of 85 hotline cases this year, up from 63% of 97 cases last year.</u> The increase in anonymous reporting (from 26% to 36%) reflects growing trust in the <u>Hotline as a confidential and reliable resource.</u> These outcomes highlight the effectiveness and dedication of our teams in managing complex investigative workloads with integrity and timeliness.

Our office also advanced research compliance and high-risk monitoring. This included NIH appeal advocacy, foreign influence reporting with >90% certification compliance, foreign travel reporting in alignment with Florida Statute \$1010.36, and expanded grant diversification support. Advisory reviews addressed critical areas such as Clery Act and Hazing, Title IX, the Privacy Program, conflicts of interest, NIFA civil rights compliance, and athletics oversight (APR, NIL, and external reviews).

Looking ahead, our vision is to continue building a compliance and ethics program that not only responds to regulatory requirements but also proactively supports FAMU's strategic goals and the success of its stakeholders. With the dedication of our team and the engagement of the University community, we are poised to further advance our culture of compliance and ethics in ways that sustain excellence and elevate FAMU's reputation.

Looking back at 2024-2025

Compliance and Ethics Week

Foreign Interest FAMU Fundamentals

High Risk Monitoring

Compliance Risk Dashboard

Collaboration

Conflict of Interest

Compliance and Ethics Hotline



One of the core components of an effective compliance and ethics program is training and education. Members of the University community must understand University expectations and the bases for those expectations. FAMU Fundamentals is mandatory for University employees and select student employees.

In our sixth year, FAMU Fundamentals was composed of seven modules, with an eighth module specifically for research and research positions:

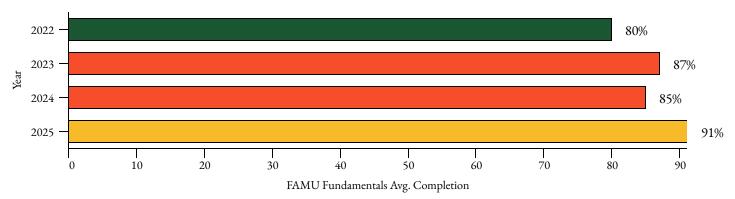
- 1. Compliance and Ethics (Code of Conduct, Privacy, Conflicts of Interest)
- 2. Clery and Active Shooter Preparedness
- 3. Preventing Discrimination, Harassment & Ensuring Accessibility
- 4. Cybersecurity Awareness
- 5. Emergency Management
- 6. Audit Offenses Showdown!
- 7. Policy Management
- 8. Foreign Influence Primer **(Researchers and Research Support Positions ONLY)

Communication began in November 2024, with "Compliance and Ethics Week." The training was administered from March 1-31, 2025. Users also received a Resource Library with the University Code of Conduct and links to all policies referenced in the training. This year's training achieved a record completion rate of 91.5%, with 86.6% of employees finishing on time and an additional 4.9% within the grace period. Only 8.5% remain incomplete, with supervisors being identified for follow-up accountability. Completion rates have steadily increased from 80% in 2022 to 91.5% in 2025.

Feedback from participants was strong, with nearly two-thirds rating the training as highly engaging, 95% affirming they had sufficient time and resources, and an average satisfaction score of 8.1 out of 10. While 17% of respondents reported experiencing barriers, employees were provided a full month-long window for completion, along with clear guidance to managers on strategies for supporting their teams.

Opportunities for refinement were also identified, including streamlining course length, ensuring consistent navigation, and incorporating additional regulatory and emerging risk topics. These insights will directly inform the design of FAMU Fundamentals 2026.

FAMU Fundamentals Completion Trends 2022-2025



University Community Insights



Post-Training Survey

As noted, we continued to focus on soliciting feedback from members of the University community about compliance and ethics and mandatory training. We administered the "FAMU Fundamentals Post-Training Survey" (April 2025) to help us understand what was working and where we had opportunities for improvement for 2026.

Our goal with each administration of FAMU Fundamentals is to evolve with the needs of University employees. Feedback from participants and compliance partners has helped us keep a pulse on what training topics to cover and how we can best present the information.

The post-training feedback survey results indicate that the course received positive feedback from a significant majority of respondents. The following key points were highlighted by the participants:

- Course Length: A majority of respondents found the course duration to be appropriate, suggesting that it neither felt too lengthy nor too rushed.
- Ease of Understanding: Participants reported that the course content was presented in a clear and comprehensible manner, making it accessible to a wide range of learners.
- Competency: The majority of respondents felt that the course effectively enhanced their knowledge and skills in the subject matter.
- Relevance: Survey participants noted that the course content was relevant to their roles and responsibilities, which likely contributed to its overall effectiveness.
- Multimedia: The incorporation of multimedia elements, such as videos, presentations, or interactive components, was positively received by a significant portion of respondents, enhancing their learning experience.

Compliance and Ethics Week 2024



COMPLIANCE AND ETHICS WEEK

EVENT SCHEDULE

NOV. 2024





NAVIGATING FAMU: EMPLOYEE WORKSHOP (MANDATORY FOR **EMPLOYEES)**

Time: 1 p.m. - 2 p.m.

https://famu.zoom.us/j/93056238336? pwd=eCEFFNzVQrDyyDH3IQqbcuZQ8eJvMx.1

COMPLIANCE CASE CAFE

Come visit the Compliance Café, where participants can casually discuss realworld ethical dilemmas over coffee and Time: 11 a.m. - 1 p.m. Place: Lawson Center 450

COMPLIANCE & ETHICS AT THE CORE



LEADING WITH INTEGRITY: MANAGER WORKSHOP (MANDATORY FOR MANAGERS)

Time: 1 p.m. - 2 p.m. Zoom Link:

https://famu.zoom.us/j/97597254546? pwd=GGiZq1ffZjCdpEut6RVtw2N4xb8CrX.1

THU

COMPLIANCE CORE WORKOUT

Compliance and ethics is a sport! OCE is hosting a short fitness session where each workout station is tied to a key compliance theme.

Time: 10 am-2pm Place: Eternal Flame

Time: 11 a.m.- 1 p.m. Place: Hansel Tookes, Sr. Student Recreation Center 2101 Althea Gibson Way Tallahassee, FL 32310

OCE ART WALK

Come visit our art wall so that you can contribute to visualizing the core values of compliance and ethics at the University.

OCE hosts FAMU's annual Compliance and Ethics Week every November. In 2024, our theme, "Compliance at the Core," emphasized how ethics and accountability are central to the University community. The week featured a dynamic lineup of events designed to engage students, faculty, and staff. Programming included the Compliance Case Café, where participants explored realworld dilemmas over coffee, and the Leading with Integrity Workshop (mandatory for managers), which drew participation from 189 managers. Employees also engaged in the Navigating FAMU Workshop, with 831 employees attending. The Compliance Core Workout brought compliance principles to life through interactive fitness stations, while the OCE Art Walk invited the community to visualize and contribute to the University's core values of compliance and ethics. These creative and practical sessions highlighted the central role compliance plays at FAMU, strengthening awareness, engagement, and the culture of integrity across the University. Stakeholders also received electronic copies of the University's Code of Conduct and the OCE Welcome Packet, reinforcing our shared commitment to keeping compliance at the core of all we do.

Investigations (EthicsPoint)



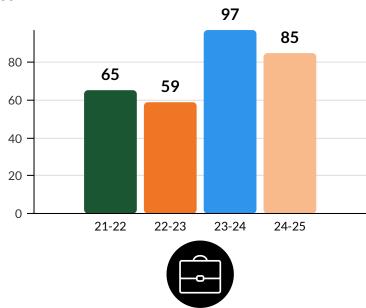
Investigations constitute another piece of the compliance structure, providing reinforcement of University expectations and accountability. The enhanced

Compliance and Ethics Hotline allows us to examine trends from complaints received. OCE also coordinates meetings of the Triage Team, which includes core members from OCE and the Office of Equal

Opportunity Programs, and the Division of Audit.

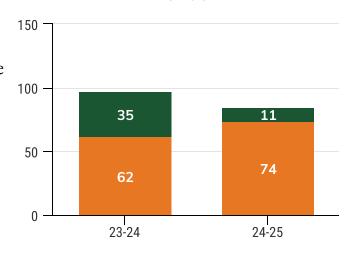
Subject matter experts from other offices are consulted, as needed. The Triage Team meets regularly to discuss reports, investigations, and referrals to ensure we are appropriately addressing concerns.

Between July 1, 2024 and June 30, 2025, case tracking continued to improve as we align EthicsPoint, Maxient, and ADA records into a unified system. Some cases span both systems, and certain complaints include multiple allegations across offices; therefore, case counts reflect the broad investigative workload managed by lean investigative teams. The leading categories were Employee Misconduct (27.4%), Academic Misconduct (9.6%), Conflict of Interest (9.6%), and General Concerns (9.6%). Hotline case closures improved from 63% last year (FY 23-24) to 87% this year, demonstrating significant progress in case closure.



Hotline Complaint Status Trends

Hotline Complaints Received



Investigations: Trends



There has been some consistency in the common issues reported to enforcement offices* between 2022-2025. The top issues include:

- Employee Misconduct
- General Concerns (Personnel relations, student processes, etc.)
- Conflict of Interest
- Academic Misconduct
- Discrimination and Harassment

These issues will be areas of focus in the coming year as we work with compliance partners to examine policies, processes, and regulatory requirements. We continue to provide training and increased communication, educating members of the University community about reporting and the investigative process.

Based on our review, the number of anonymous complaints received has increased. Anonymous reporting increased to 36% this year (up from 26%), demonstrating that employees are willing to use the Hotline even when they prefer to remain confidential. We continue enhancing the use of analytics to inform our training and monitoring efforts throughout the University.



of reports received were anonymous in 2023-2024



36%

of reports received were anonymous in 2024-2025

Ongoing Compliance Work in Research

Over the past year, OCE has supported the University's Division of Research (DoR) efforts in upholding high standards of research integrity and compliance. During FY 2024–2025, the University advanced several key initiatives to strengthen research compliance in the backdrop of heightened federal scrutiny and funding pressures. OCE supported faculty and staff in navigating changing agency requirements, including foreign influence disclosures and indirect cost cap negotiations, and provided expanded proposal-development support to help diversify the University's grant portfolio.

In response to funding risks, OCE partnered with academic and research leaders to coordinate advocacy and appeals strategies, including the NIH grant appeal, while also implementing proactive grant diversification measures. To enhance oversight, refresher training on foreign influence reporting was conducted in March 2025.

Looking forward, OCE remains focused on supporting DoR in building resilience in research funding, ensuring compliance with emerging federal guidance, and aligning University processes to protect critical resources while

supporting faculty success.



New Hire: Program
Manager and Coordinator
in Research Compliance
and Foreign Influence



Compliance Review: Foreign Influence Screening Process



Training Support: OCE coordinated with the Office of Research Integrity and Animal Welfare to develop resources and materials for Foreign Influence Screening Process training and awareness.



Policy: Enterprise Compliance Committee Working Group collaborating on policy development



Foreign Gift
Reporting to BOG
(July and January);
Coordinated with
the Office of
Financial Aid and
other compliance
partners to report
foreign gifts to the
US Department of
Education (July
and January)

F.S. 1010.36 Foreign Travel Reporting

During FY 2024–2025, the University continued its oversight of federally regulated research compliance areas, with particular emphasis on foreign travel and foreign influence reporting, funding stability, and indirect cost compliance. OCE maintained required reporting under Florida Statute §1010.36, with no trips identified to countries of concern during this fiscal year. A retroactive entry for a prior-year trip was documented to ensure accurate records.

Beyond travel reporting, the University advanced compliance in areas of federal grant monitoring, indirect cost negotiations, and risk management around foreign influence disclosures. Faculty and staff completed refresher training on foreign influence reporting in March 2025, with compliance certifications finalized in May. These actions align with federal expectations for transparency and accountability in research activities.

Looking forward, OCE will continue to refine reporting processes, expand training and certification coverage, and support faculty through changing funding landscapes, ensuring FAMU maintains full compliance while strengthening the University's competitiveness in securing external research support.

Reporting Period FY 2024 - 2025					
Traveler Name	Unit	Foreign Locations Visited	Foreign Institutions Visited		
Dr. Huijun Li	Center for Ethnic Psychological Research and Application	Shanghai, PR China	Shanghai Mental Health Center & Shanghai Mental Health Center Branch Hospital		

Note: This trip occurred in FY 2023–2024 but is added in the FY 2024–2025 report due to a retroactive entry made after the prior fiscal year-end closeout. No trips to countries of concern were identified during FY 2024–2025.



Monitoring

Monitoring is a cornerstone of the internal control structure, to ensure that the policies and risk mitigation processes in place are actually working. In 2024-2025, high-risk monitoring was implemented through the OCE (including the Offices of Equal Opportunity Programs and Athletics Compliance) and the Enterprise Compliance Committee's compliance partners. Highlighted areas monitored are below:

ATHLETICS

Continues to work with compliance partners to monitor and address risk areas:

Eligibility

Academic Progress Rate

Name, Image, Likeness

Athletics Action Plan

Compliance External Review and Report

PRIVACY

Continues implementation of University Privacy
Program that launched with the establishment of the Privacy Advisory Council, review and amendment of the University's Privacy notice, training and outreach opportunities.

COMPLIANCE AND ETHICS HOTLINE

Managing the compliance and ethics hotline for appropriate investigation or referral to triage partners

RESEARCH

Policy and process updates regarding foreign influence screening, travel, and gift reporting; clinical trial compliance review

CAMPUS SAFETY

Supports the University
Policy and Office of
Campus Safety through
the implementation of
amendments to the Clery
Act.

BOMB THREAT RESPONSE PLAN

OCE supported the
University Police and
compliance partners to
develop a draft University
bomb threat plan;
collaborated with local,
state, and federal partners
(CISA)

FAMU DRS

Monitored and supported FAMU DRS implementation of changing regulatory requirements in safety, emergency drills, and reporting.

ENTERPRISE COMPLIANCE COMMITTEE

Enterprise Compliance Committee Meetings: 2024-2025: October, January, and May

Working Group Meetings scheduled by compliance partner leads

Compliance Reviews and Monitoring

Compliance Reviews are integral to assess our current processes, identify gaps, and ensure that policies and procedures are being followed. OCE assists compliance partners by providing resources to help them identify and mitigate risk in their areas. OCE also completes monitoring to provide additional support and guidance. This year, the Office of Compliance and Ethics conducted advisory services in several areas. A snapshot follows:

Clery Act/ Hazing Crosswalk and Monitoring Plan

FAMU DRS: Title IX Crosswalk and Monitoring Plan

Compliance: Privacy Program

National Institute of Food and Agriculture (NIFA) External Civil Rights Compliance Review

Research: Foreign Travel

Interdepartmental: Employee Conflict of Interest

Athletics: Name, Image, Likeness

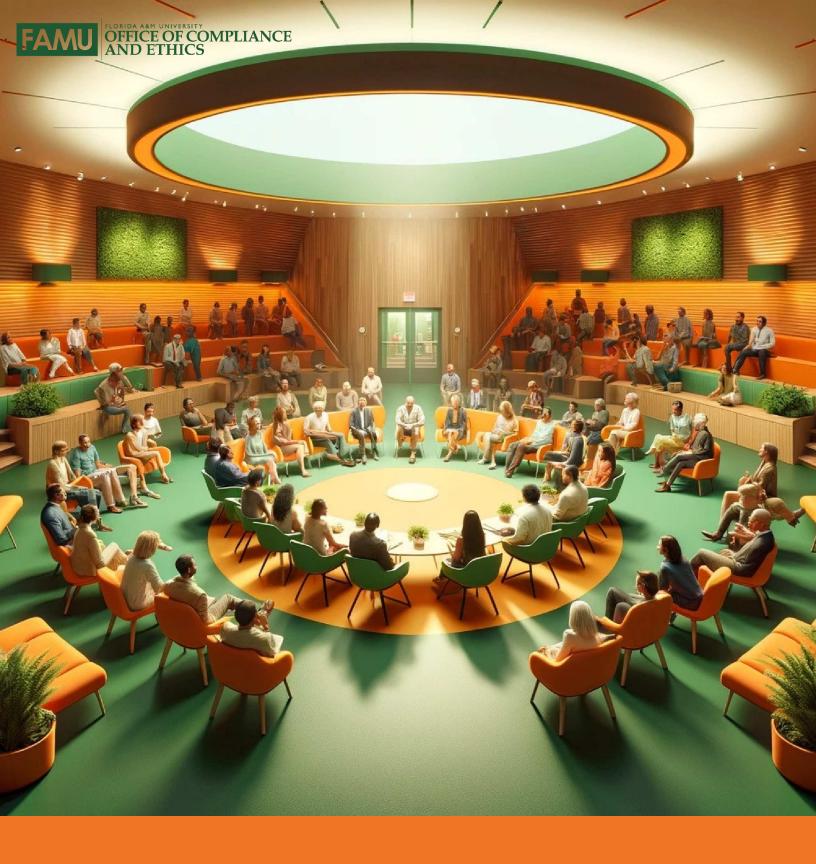
Interdepartmental: Privacy Secure File Sharing

Student Affairs: Electronic Announcement GEN-25-19 (US DoE Financial Aid) Controller: International Student Tax Assessment & 6-Month Monitoring Plan









Organizational Chart

FAMU OFFICE OF COMPLIANCE AND ETHICS







ACTION ITEM: Compliance and Ethics Charter



Florida Agricultural & Mechanical University (FAMU)

Office of Compliance & Ethics (OCE)

Charter - Effective 2025

This Charter supersedes the version approved in November 2022 and reflects updated U.S. Department of Justice (DOJ) guidance for effective compliance programs (March 2023 and September 2024), Florida Board of Governors (BOG) Regulation 4.003, and clarifying the expansion of the Office of Compliance and Ethics to include Equal Opportunity Programs (EOP) and the Athletics Compliance Office (ACO).

1. Purpose and Mission

The Office of Compliance & Ethics (OCE) is comprised of Institutional Compliance & Ethics, Equal Opportunity Programs (EOP), and the Athletics Compliance Office (ACO). Following the structural integration of EOP and ACO under the OCE umbrella, ongoing alignment efforts promote consistent application of compliance policies, oversight mechanisms, risk assessments, and training protocols across program areas.

OCE supports the University's mission and Boldly Striking Strategic Plan by:

- embedding a culture of integrity, fairness, equity, and accountability in University operations;
- proactively identifying, assessing, and mitigating compliance and ethics risks, including civil rights and athletics-specific risks;
- promoting adherence to applicable laws, regulations, National Collegiate Athletic Association (NCAA) and athletic conference bylaws, University policies, and professional standards;
- delivering targeted training and outreach for stakeholders;
- providing clear channels for reporting concerns without fear of retaliation; and
- monitoring, evaluating, and continuously improving program effectiveness aligned with DOJ, U.S. Sentencing Guidelines Chapter 8, and BOG Regulation 4.003 requirements.

2. Scope and Applicability

This Charter applies to all members of the University community; including, without exception: researchers, employees, students, contractors, volunteers, auxiliaries, and direct-support organizations. OCE is expressly comprised of:

- **Institutional Compliance & Ethics** General compliance and ethics program oversight and implementation;
- **Equal Opportunity Programs (EOP)** enforcement of federal/state civil-rights laws (e.g., Title VI, Title IX, Section 504, ADA, and the Pregnant Workers Fairness Act (PWFA));
- Athletics Compliance Office (ACO) oversight of NCAA, conference, and state collegiate-athletics requirements, including Name, Image & Likeness (NIL) and Academic Progress Rate (APR).

3. Reporting Structure and Independence

Consistent with BOG Regulation 4.003(5), the Chief Compliance & Ethics Officer (CCEO) reports functionally to the Board of Trustees (BOT) Audit, Risk, and Compliance Committee and administratively to the University President. The CCEO has unrestricted access to the BOT Chair, the Audit, Risk, and Compliance Committee Chair, and the University President.

OCE, EOP, and ACO directors report to the CCEO, ensuring unified governance and independence. The CCEO ensures consistent coordination with the Division of Audit, Enterprise Risk Management, and other risk and assurance functions to enhance risk mitigation and prevent duplication of effort.

Obstruction, retaliation, or interference with OCE activities is strictly prohibited.

Enterprise Compliance Committee

The Enterprise Compliance Committee (ECC), coordinated by the CCEO, serves as a cross-functional advisory body of Compliance Partners that supports the identification, monitoring, and mitigation of enterprise-level compliance risks. The ECC facilitates information sharing across key units, promotes consistent application of compliance controls, and informs institutional priorities through collaborative review of risk assessments, trends, and emerging obligations.

Compliance Partners across the University maintain a dotted-line reporting relationship to the CCEO, reflecting their obligation to coordinate on risk mitigation efforts, participate in the ECC, and escalate significant compliance concerns, trends, or failures that may adversely impact the University.

4. Authority

The OCE is authorized to:

- initiate and conduct reviews or investigations of any University activity or third party operating on behalf of the University;
- access all records, information systems, facilities, and personnel necessary to fulfill its mandate;
- allocate resources, set priorities, and engage external experts as appropriate;
- recommend corrective action and follow-up to ensure timely remediation.

5. Organizational Oversight

The BOT (or its Audit, Risk, and Compliance Committee) will:

- review and approve this Charter and any amendments at least every three years;
- review and approve the Compliance & Ethics Program Plan and any subsequent changes;
- receive regular reports from the CCEO on program effectiveness, significant matters, and resource needs;
- ensure adequate funding and staffing of the OCE, EOP, and ACO; and
- engage in individual executive sessions with the CCEO as necessary to preserve independence.

6. Duties and Responsibilities

The OCE shall establish and maintain an effective compliance and ethics program incorporating the seven (7) elements of USSG §8B2.1, the DOJ Evaluation of Corporate Compliance Programs hallmarks, and BOG Regulation 4.003. Key responsibilities include:

A. Governance & Culture

- Champion "tone at the top" through visible leadership support and integration into performance evaluations, incentives, and disciplinary measures.
- Maintain and periodically update the University Code of Conduct.

B. Risk Assessment

- Conduct a documented, risk-based compliance assessment at least annually covering academic, research, financial, athletics, and civil rights risks.
- Risk assessments will include consideration of emerging technologies, including artificial intelligence and the potential impact on compliance obligations, operations, and institutional risk.

C. Policies & Procedures

• Coordinate with the Office of University Policy to issue, review, and align appropriate policies and SOPs with evolving regulatory requirements.

D. Training & Communication

- Deliver risk-based training to identified stakeholders;
- Track and report completion metrics.

E. Monitoring & Internal Controls

 Implement data-driven monitoring. including the use of analytics tools, dashboards, and metrics to identify anomalies, trends, and potential compliance risks.

F. Reporting & Investigations

• Promote a robust "speak-up culture" by ensuring that all employees understand their right to report concerns without fear of retaliation;

- Operate a 24/7 third-party hosted hotline and online portal;
- Ensure reasonable triage and fair investigations;
- Training and outreach efforts will include information on both internal and external reporting avenues, including the Division of Audit's whistleblower oversight authority.
- OCE will periodically assess employee willingness to report and adjust awareness efforts accordingly."

G. Enforcement & Incentives

 Recommend disciplinary actions and incentives that reinforce compliance and ethical behavior.

Supplemental responsibilities include:

H. Third-Party Management

• Coordinate with appropriate offices to provide due diligence and oversight of vendors, agents, and other third parties.

I. Mergers, Acquisitions & New Programs

• Participate in due diligence for new academic, research, or athletics ventures to identify compliance risks early.

J. Continuous Improvement

- Commission an independent external effectiveness review at least every five (5) years per BOG 4.003(5)(f).
- Utilize benchmarking, lessons learned, and metrics to evolve the program.

K. Equal Opportunity Programs (EOP) Specific

- Administer discrimination, harassment, and Title IX complaint processes;
- Issue external reporting plans, as appropriate; ensure ADA accessibility and related regulatory compliance.

L. Athletics Compliance Office (ACO) Specific

- Monitor recruiting, amateurism, financial aid, and eligibility rules;
- Coordinate NIL disclosures and education;
- Conduct rules-education sessions:
- Liaise with NCAA and conference offices.

7. Professional Standards

OCE personnel shall adhere to:

- Florida Code of Ethics for Public Officers and Employees (Chapter 112, F.S.);
- Society of Corporate Compliance and Ethics (SCCE) Code of Professional Ethics;
- DOJ Compliance Program Guidance (March 2023 and September 2024) and USSG §8;
- NCAA Compliance Best Practices (for ACO staff);
- Title IX and Civil Rights Compliance Best Practices (for EOP staff); and,

• Applicable investigation standards for the State University System of Florida.

8. Public Records and Privacy

Information obtained during OCE activities is addressed in accordance with Florida public-records law, the Family Educational Rights and Privacy Act (FERPA), and other privacy requirements.

9. Review and Amendment

This Charter shall be reviewed by the CCEO for alignment with evolving regulations and best practices no less than every three (3) years and presented to the BOT for approval. Interim amendments may be made when significant regulatory changes occur or the program scope materially changes.

10. Effective Date and Approvals

Role	Signature	Date
Chief Compliance & Ethics Office	er	
President		
BOT Audit, Risk, & Compliance Committee Chair		

Approved by the Florida A&M University Board of Trustees on ______, 2025.



ACTION ITEM: Annual Report and Program Plan

Compliance and Ethics Program Plan 2025-2026

Element 1

Provide Oversight of Compliance and Ethics and Related Activities



- Coordinate and conduct regular meetings with the Enterprise Compliance Committee
- 2. Attend the President's Senior Leadership Team meetings.
- 3. Serve and provide guidance to compliance and regulatory committees.

Element 3

Conduct Effective Training and Education

- Coordinate, create, deliver and track annual completion of FAMU Fundamentals.
- 2. Provide trainings to constituency groups throughout the year.
- Plan and implement the University's annual Compliance Week learning and outreach activities.
- Develop annual memoranda and guidance on issues of note, including conflicts of interest, Code of Conduct, privacy, and ethics.



Conduct Internal Monitoring and Compliance Reviews

- Monitor compliance and ethics risk areas, including conflicts of interest, regulatory changes, and research.
- Continue building the University's privacy program.
- Continue compliance partner reporting through the ECC.
- 4. Collaborate with the Chief Risk Officer, as appropriate, for risk bulletins and initiatives.
- 5. Coordinate the triage committee and analyze Hotline trends and risk areas to develop recommendations for management action to address appropriately.

Element 7

Enforce and Promote Standards through Appropriate Incentives and Disciplinary Guidelines

- Develop and promote compliance and ethics standards through incentive opportunities and various outreach initiatives, including Compliance and Ethics Week.
- Promote awareness of University regulations, polices, procedures, and regulatory requirements.
- 3. Promote accountability and consistent discipline.

Initiatives New Regulations and Special Projects

- Assist management in addressing several areas, including: athletics, research, foreign influence, NIST 800-171, conflicts of interest, and privacy.
- Support the expansion of the Office of Compliance and Ethics through the strategic growth and success of the Offices of Equal Opportunity Programs and Athletics Compliance.



Communication Prepare and distribute Compliance and Ethics communication and

- micro-learning opportunities.

 2. Administer and promote the
 University's Compliance and Ethics
 Hotline (Hotline).
- Coordinate timely responses to regulatory and external agencies, as appropriate.
- 4. Disseminate resources and information throughout the year, including the Compliance Chronicles newsletter.

Element 4 Revise and Develop Policies and Procedures

- Collaborate with the Office of University Policy to support policy development through the Enterprise Compliance Committee (ECC).
- Continue to enforce and manage the University Code of Conduct and the University's Compliance and Ethics Charter.

Element 6

Respond Promptly to Detected Problems and Undertake Corrective Action

- Receive and evaluate Hotline reports and direct complaints; refer, close, or investigate, as appropriate.
- 2. Provide recommendations for corrective actions and improvement of compliance and ethical decision-making. Monitor management response.

Element 8 Measure Compliance Program Effectiveness

- 1. Develop and issue OCE's annual compliance and ethics report.
- 2. Implement program maturation measures identified in the external five-year program review; prepare for 2026 external review.
- 3. Apply benchmark analysis of culture and training surveys to enhance 2025-2026 offerings
- 4. Develop, measure, and track office efforts through the University assessment process.





Message from the Chief Risk Officer

FAMU's future will be decided by how quickly we see risk clearly, act decisively, and learn relentlessly. Over the past year, we've moved from describing risks to shaping outcomes, embedding enterprise risk management as a daily management discipline and a strategic advantage for the University.

We delivered five enterprise reports (Campus Safety & Security, Emergency Management, Environmental Health & Safety, Facilities, and Student Health Services) and launched monitoring of Year-One strategic actions to ensure commitments turn into results. We engaged 375+ managers in the most comprehensive institution-wide risk assessment in our history, producing a University-wide risk view and the Top 10 Enterprise Risks to guide presidential and Board decision-making.

We adjusted when the facts required it, halting Workiva due to implementation instability and selecting Diligent to give us an integrated platform for ERM, Audit, and IT Compliance. This shift accelerates real-time visibility, accountability, and Board-ready reporting while lowering long-term risk and cost.

We also chose to lead beyond our campus. FAMU helped establish the State University System ERM Consortium, now developing the first SUS-wide risk assessment to surface the Top 10–15 risks facing Florida's public universities. That shared intelligence will strengthen our advocacy, preparedness, and alignment with statewide priorities.

To strengthen our culture, we launched Internal Control and Root Cause Analysis workshops, equipping leaders to fix problems at their source. We issued timely leadership advisories on NIL/athletics sustainability and Generative AI to protect integrity, finances, and reputation while enabling opportunity. We expanded our voice and transparency through the FAMU ERM LinkedIn launch. And we honored our people—celebrating William "Bill" Knight's retirement, elevating new talent through three ERM internships, and recognizing national visibility with our ISACA presentation and Sabrina Buttler's HBCU-URMIA scholarship.

Looking ahead 12–18 months, we will:

- Complete the Diligent implementation and deliver live risk dashboards to trustees.
- Integrate SUS risk assessment insights and align them to FAMU's Boldly Striking plan.
- Embed risk reviews into budgeting and planning, tying resources to risk appetite and impact.
- Stand up an AI governance framework that enables innovation with guardrails.
- Expand workshops to deepen a risk-aware, controls-strong, data-driven culture.

Our commitment is simple: **turn risk into opportunity** that advances Student Success, Academic Excellence, Fiscal Sustainability, Organizational Effectiveness, and FAMU's brand. Thank you for your trust and partnership as we continue to build a University that not only endures uncertainty, but **thrives** because of how we manage it.

Deidre N. Melton

Associate Vice President, Enterprise Risk Management & Deputy Chief Operating Officer Chief Risk Officer, Florida A&M University

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ERM Advisory Committee Updates

Since the last Board report, the Enterprise Risk Management Advisory Committee (ERMAC) has advanced its oversight responsibilities through the completion and release of five major enterprise risk reports that details a strategic roadmap to a safe and resilient university enterprise:

- Campus Safety and Security Report Addressing challenges with staffing, recruitment, outdated infrastructure, and emergency preparedness, and outlining strategies to strengthen partnerships and preventative measures.
- Environmental Health & Safety (EH&S) Report Highlighting critical risks such as hazardous material spill response, safety training, occupational health, and ADA compliance, with mitigation strategies and long-term improvement plans.
- Emergency Management Report Focusing on preparedness, communications, training, and emergency operations, including achievements in EOC activations, training programs, and mass notification improvements.
- Facilities Report Detailing progress on digitizing utility billing, preserving research equipment, improving space utilization, and enhancing service delivery through workforce resilience and technology integration.
- **Student Health Services Report** Addressing student medical and mental health services, athletic training, event medical plans, and access to emergency supplies, with strategic actions to expand capacity and improve care.

In addition to these completed reports, ERMAC is actively working on a **Risk Management Insurance and Research Safety Report**, which will evaluate institutional risks tied to insurance coverage adequacy, claims trends, and compliance with research safety best practices.

Looking ahead, the Committee has also begun **monitoring year one strategic actions** that management committed to implement in their respective areas. This monitoring process will assess progress made in strengthening operations, improving resilience, and reducing risk exposure to the university. Findings from this monitoring will be integrated into future reporting to ensure accountability and continuous improvement.

Through these activities, the ERMAC Committee continues to drive a culture of accountability, resilience, and risk-awareness across the University, ensuring that our enterprise risks are identified, mitigated, and aligned with the institution's strategic priorities.



SUS ERM Consortium

Florida A&M University continues to demonstrate leadership in advancing Enterprise Risk Management (ERM) within the State University System (SUS). Over the past year, we have played a key role in establishing the SUS ERM Consortium — a collaborative body of risk leaders from across Florida's public universities. The Consortium was created to strengthen coordination, share best practices, and elevate ERM as a strategic discipline across higher education. This initiative reflects our recognition that many risks facing FAMU are not isolated, but system-wide in nature — including cybersecurity, compliance, research security, enrollment pressures, and political/regulatory changes. By working together across the SUS, we are better positioned to identify, assess, and mitigate these risks in a coordinated, cost-effective manner.

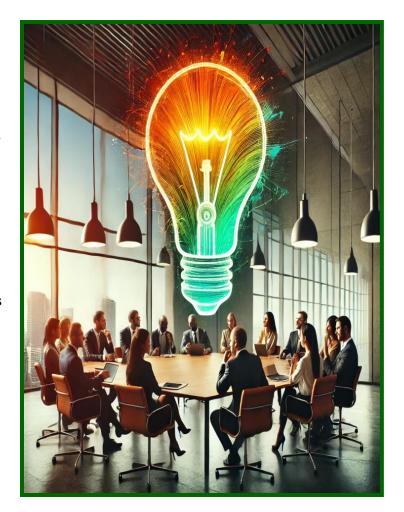
Current Progress

- The Consortium has been formally established and is meeting regularly to define shared priorities and frameworks.
- We have agreed upon risk categories and assessment methodologies, enabling alignment across all universities.
- Work is underway on the first SUS-wide Enterprise Risk Assessment, which will identify the Top 10–15 risks impacting all institutions collectively. This assessment will provide the Board of Governors, university presidents, and trustees across the system with an unprecedented level of visibility into the most critical risks facing Florida's public universities.

Impact for FAMU

FAMU's active role in shaping this initiative positions our University as a state leader in enterprise risk management. The insights from the system-wide assessment will allow us to benchmark our institutional risks against peers, validate our risk appetite framework, and ensure that our strategies remain aligned with both University priorities and broader state expectations.

In short, the SUS ERM Consortium represents a transformational step forward in how risks are identified, communicated, and managed across higher education in Florida and FAMU is at the center of this progress.



ERM Technology Platform Update

During our last report, we informed the Board that the University was implementing the Workiva platform to support Enterprise Risk Management and Audit reporting. Since that time, we have experienced significant challenges with Workiva's delivery, primarily due to communication difficulties and high turnover within their implementation team, which caused delays and inefficiencies. After a comprehensive review, we made the decision to halt the Workiva implementation. To ensure stability and advancement in our risk and compliance operations, the University has selected Diligent as our new technology partner.

Why Diligent?

Diligent offers a more integrated and future-ready platform that aligns closely with our ERM priorities and strategic needs. Their system combines internal audit, enterprise risk management, and IT compliance in one seamless environment, which provides several benefits:

- 1. **Stronger Risk Visibility & Monitoring:** Diligent's interactive risk heatmaps and AI-powered risk identification give leadership real-time visibility into top risks across the institution. Continuous monitoring of controls ensures that gaps are identified and addressed proactively, reducing compliance and reputational risk.
- 2. **Improved Accountability & Ownership:** The platform allows unlimited business users to serve as risk owners and assessors, ensuring risk management is not centralized in one office but embedded across departments. Issue tracking and remediation workflows enhance accountability by linking corrective actions directly to risk owners and deadlines.
- 3. **Data-Driven Decision Support:** Benchmarking against peer institutions (via Moody's data and Diligent's risk libraries) helps us align our risk profile with national best practices. Standardized dashboards and customizable reports provide leadership and the Board with actionable intelligence tied to FAMU's strategic goals.
- 4. **Operational Efficiency & Cost Savings:** With integrated audit, risk, and compliance modules, we eliminate the inefficiencies of using multiple systems. The pricing model is more cost-effective than Workiva's, with stable annual fees and waived implementation costs under the 3-year agreement.

Next Steps

Implementation with Diligent has already begun, with a structured onboarding process that includes ERM certification for staff, tailored toolkits (e.g., NIST, SOC2, and research compliance), and risk-control testing capabilities. This transition positions us not only to stabilize our reporting but also to elevate the ERMAC program into a proactive, data-driven decision support function that strengthens the University's resilience and reputation.



Institution-Wide Risk Assessment

This year, Florida A&M University conducted its most comprehensive enterprise risk assessment to date. Through a structured workshops we engaged more than 375 managers and leaders from across the institution, ensuring broad participation and deep insights from every division and department. Additionally, we reviewed Division of Audit risk survey data of board members, Office of Compliance and Ethics risk dashboard, and risk data collected throughout the year via risk committees, interviews, and assessments.

The outcome of this process is a university-wide risk report that consolidates perspectives across campus into a strategic, data-driven view of FAMU's risk landscape. This report provides both the President and the Board of Trustees with a clear line of sight into the top risks facing the institution, as well as the internal controls, mitigation strategies, and opportunities for improvement associated with each.

Strategic Outcomes

- Identification of the Top 10 Enterprise Risks These risks span financial, operational, reputational, research, and student success areas. By prioritizing them, we ensure that leadership is focused on the issues most critical to the University's mission and long-term sustainability.
- Enhanced Decision Support The assessment produces strategic insights that align directly with FAMU's *Boldly Striking* 2022–2027 Strategic Plan, enabling executive leadership and trustees to make informed decisions about resource allocation, investments, and risk tolerance.
- **Shared Accountability** The process embedded risk ownership across units, creating accountability for mitigation strategies and linking operational decisions to enterprise-level priorities.
- Culture of Risk Awareness By engaging such a large number of managers, we are cultivating a stronger risk-aware culture across the University, ensuring that risk considerations are integrated into daily decision-making at every level.

Looking Ahead

The institution-wide risk assessment will not remain a static report. It will serve as the **foundation for ongoing monitoring, annual updates, and Board-level risk discussions**, ensuring that our governance framework remains agile and responsive to emerging threats and opportunities.

By identifying and prioritizing our top 10 enterprise risks, FAMU is not only managing vulnerabilities but also positioning itself to turn risk into opportunity, strengthening resilience, protecting reputation, and advancing our mission of excellence.



Internal Control Workshops to Strengthen Risk Awareness and Compliance

As part of our commitment to building a risk-aware and compliance-focused culture, Deidre Melton and William Knight, designed and facilitated university-wide Internal Control Workshops. These workshops brought together campus leaders from across divisions to evaluate core processes, assess vulnerabilities, and strengthen controls.

Purpose and Design

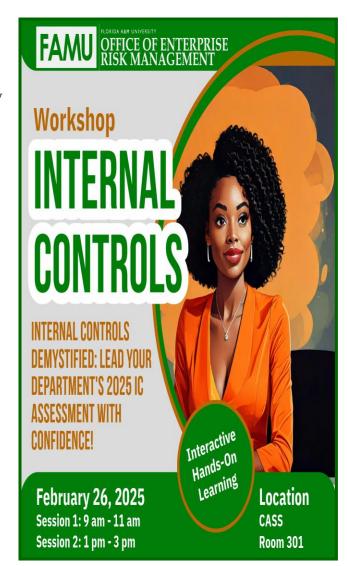
The workshops were structured to:

- **Reinforce Accountability** Emphasize the responsibility of managers and leaders in safeguarding University resources.
- Evaluate Processes Review financial, operational, and compliance processes to identify gaps and inefficiencies.
- **Strengthen Internal Controls** Provide practical tools and frameworks for ensuring alignment with state, federal, and Board of Trustees requirements.
- **Promote Risk Awareness** Build a shared understanding of how strong internal controls reduce institutional risk and protect our reputation.

Outcomes

- **Engagement Across the University** Participation included a broad cross-section of campus leaders, embedding internal control awareness throughout the organization.
- Action-Oriented Results Leaders left with concrete takeaways to implement in their units, ensuring internal controls are continuously improved rather than static.
- **Foundation for Continuous Improvement** The workshops laid the groundwork for ongoing training, assessments, and compliance integration into everyday operations.
- **Organizational Effectiveness** By strengthening internal processes and compliance practices, we enhance operational reliability and efficiency.
- Long-Term Fiscal Health Improved internal controls help safeguard against fraud, waste, and abuse, protecting institutional resources.
- Student Success and Academic Excellence Ensuring compliance and accountability enables leadership to direct more resources toward teaching, research, and student services.

By proactively equipping leaders with knowledge and tools, these workshops have strengthened institutional resilience and accountability, ensuring FAMU continues to meet high standards of governance and compliance.



Root-Cause Analysis Workshops

To further advance operational effectiveness and proactive risk management, Sabrina Butler, Management Analysis Coordinator, developed and facilitated Root Cause Analysis (RCA) Workshops for the university community. These sessions provided leaders and staff with practical tools to look beyond surface-level symptoms and identify the true underlying causes of risks and operational issues.

Purpose and Approach

The RCA workshops were designed to:

- Strengthen Problem-Solving Skills Equip participants with structured methodologies (e.g., "5 Whys," fishbone diagrams, process mapping) to analyze complex challenges.
- **Improve Risk Mitigation** Ensure that corrective actions directly address root causes, not just short-term effects.
- Foster a Culture of Continuous Learning Encourage leaders to use data, evidence, and structured analysis in daily operations.
- **Support Informed Decision-Making** Provide the Board and executive leadership with more impactful, sustainable action plans.

Outcomes

- Equipped Leaders Across Campus Participants left with toolkits and case study practice they can apply in their own departments.
- Stronger Corrective Action Plans RCA has already been used to inform more impactful remediation strategies following audits and risk reviews.
- **Institutional Culture Shift** The workshops reinforce a mindset of asking "why" until the root is reached, ensuring long-term solutions rather than temporary fixes.
- **Organizational Effectiveness & Transformation** Embedding analytical tools across units improves responsiveness and builds resilience.
- Long-Term Fiscal Health & Sustainability Addressing the true drivers of issues prevents recurring costs and inefficiencies.
- **Student Success** Streamlined, well-controlled processes improve the student experience by reducing service disruptions and delays.

By embedding Root Cause Analysis into our management culture, FAMU is strengthening its ability to resolve challenges at their source, leading to more impactful plans forward and a stronger, more resilient university.



NCAA NIL, Health, and Academic Benefits Update

In August 2024, significant new NCAA policies took effect expanding Name, Image, and Likeness (NIL) rights, health coverage, and academic benefits for student-athletes. In anticipation of these changes, the Office of Enterprise Risk Management prepared a leadership advisory message to ensure alignment across Athletics, Finance, Compliance, and University leadership.

Strategic Context

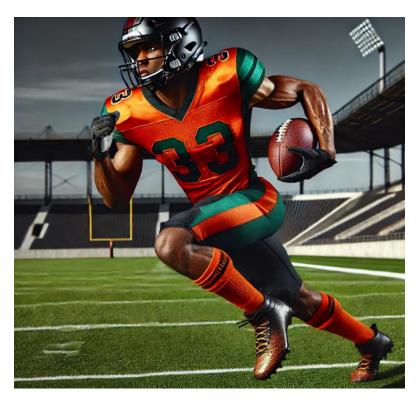
- Athletics Self-Sustainability FAMU's athletics program must balance expanding student-athlete benefits with the requirement to remain financially self-sustaining.
- Compliance & Oversight New NIL opportunities increase the need for robust compliance structures to mitigate risks of NCAA violations, reputational harm, and potential legal exposure.
- Student-Athlete Success Enhanced benefits in health and academics align with our mission of supporting holistic student success, both on and off the field.

Leadership Message Delivered

The advisory message provided to leadership emphasized:

- **Financial Risk Awareness** Monitoring the sustainability of expanded benefits while ensuring the athletics program can generate sufficient revenue.
- Governance Alignment Establishing clear oversight structures for NIL activities, including compliance with NCAA and State of Florida requirements.
- **Opportunity Framing** Leveraging NIL not only as a compliance issue but also as a **competitive advantage** to attract and retain top talent while strengthening FAMU's brand.
- Cross-Functional Collaboration Ensuring Athletics, Advancement, Legal, Compliance, and Risk offices coordinate in managing NIL-related contracts, sponsorships, and student support services.

This advisory work exemplifies ERM's role as a **strategic partner to leadership**, ensuring that emerging external risks are translated into actionable strategies that safeguard the University while identifying opportunities for growth.



Generative AI Risk Alert

As part of our role in scanning the external environment and identifying emerging risks, the Office of Enterprise Risk Management issued a Generative Artificial Intelligence (AI) Risk Alert to University leadership and the campus community. This alert addressed the rapid adoption of AI tools across higher education and the potential impacts on institutional operations, compliance, and academic integrity.

Key Risks Identified

The alert highlighted several areas where generative AI introduces significant challenges for the University:

- **Academic Integrity** Risks of plagiarism, misrepresentation of work, and challenges in verifying authorship.
- **Data Privacy & Security** Exposure of sensitive institutional or research data when entered into external AI platforms.
- **Regulatory & Legal Exposure** Uncertain legal landscape surrounding copyright, intellectual property, and AI use in federally funded research.
- **Operational Risks** Potential for overreliance on unverified AI outputs in decision-making, administrative processes, or compliance reporting.
- **Reputational Risks** Misuse of AI by students, faculty, or staff could erode trust and damage FAMU's credibility.

Looking Ahead

The Risk Alert serves as a foundation for developing an AI Governance Framework at FAMU. This includes policies for acceptable use, training programs for faculty and staff, and alignment with state and federal guidelines. By issuing this alert, we signaled to leadership and the Board that AI is both a strategic opportunity and a material risk, requiring careful oversight and integration into our enterprise risk strategy.



Launch of the FAMU Enterprise Risk Management LinkedIn Page

This year, the Office of Enterprise Risk Management launched the **official FAMU ERM LinkedIn page**, expanding our efforts to communicate risk intelligence, promote transparency, and position the University as a thought leader in higher education risk management.

The LinkedIn page was created to:

- **Enhance Visibility** Showcase FAMU's proactive risk management practices to external stakeholders, including peer institutions, regulators, and potential partners.
- Strengthen Internal Communication Provide faculty, staff, students, and alumni with easy access to timely updates on risk trends, best practices, and university initiatives.
- **Promote a Risk-Aware Culture** Translate technical risk issues into accessible insights that support decision-making at every level of the institution.
- Elevate the FAMU Brand Position FAMU as a national leader in ERM, leveraging our expertise and innovative practices to reinforce our reputation.

Engagement Strategy

To maximize impact, the ERM team developed a weekly content strategy featuring:

- #MitigationMonday Risk prevention strategies and lessons learned.
- #TrendTuesday Emerging risk trends in higher education and beyond.
- #WisdomWednesday Practical insights and quotes on leadership and resilience.
- #ThinkRiskThursday Spotlights on institutional risks and solutions.
- #FrameworkFriday Tools, models, and frameworks for effective risk management.

Impact to Date

- Generated **early visibility and engagement** with peer institutions and higher education risk professionals.
- Provided a **new platform for trustees**, **leadership**, and the campus community to access risk information in an accessible, engaging format.
- Reinforced FAMU's role as a **forward-thinking institution**, turning risk into opportunity through innovative communications.

By launching this page, FAMU has become one of the few universities to dedicate a professional platform specifically to enterprise risk management, further solidifying our leadership and influence in the field.



ERM Office Highlights

This past quarter has been a season of both transition and celebration for the Office of Enterprise Risk Management.

A Fond Farewell

On **September 12, 2025**, we celebrated the retirement of William "Bill" Knight, our ERM Coordinator. Bill's calm leadership, attention to detail, and deep institutional knowledge made him a trusted partner across campus. He not only advanced our ERM framework but also mentored younger professionals, helping them understand that enterprise risk is less about checklists and more about building a culture of resilience. As one colleague put it, "Bill reminded us that risk management isn't about fear — it's about foresight." His legacy will live on in the systems he helped shape and in the people he inspired.

Investing in the Next Generation

While we said goodbye to a seasoned leader, we also welcomed fresh energy. This summer, we launched **three ERM-focused internship programs**, engaging students in hands-on projects that exposed them to the realities of audit, compliance, and enterprise risk. These interns not only contributed meaningfully to our work but also gained professional experiences that will travel with them well beyond FAMU. In many ways, this represents the passing of the torch: from Bill's generation of risk leaders to those we are now cultivating through intentional mentorship.

Recognition of Excellence

We are also proud to celebrate one of our own. Sabrina Buttler, our Management Analysis Coordinator, was awarded the HBCU URMIA Scholarship to attend the URMIA Annual Conference in October. This recognition affirms what we already know — Sabrina is a rising star in the risk profession. Her selection also highlights FAMU's growing voice in the national higher education risk community, ensuring that our story and strategies are influencing conversations across the country.

Leading the Conversation

Finally, our office continues to build visibility on the global stage. Deidre Melton had the honor of presenting at the ISACA Digital Resilience Webinar in August, where she shared innovative approaches to building digital resilience through people, processes, and technology. This presentation positioned Deidre as a thought leader among global IT and risk professionals and helped shed positive light on the FAMU brand.

Looking Ahead

As we reflect on this moment, a retirement, new interns, a national scholarship, and international thought leadership, one thing is clear: FAMU's ERM program is not static. It is evolving, mentoring, and leading. We honor those who have paved the way, invest in those just beginning the journey, and continue to showcase to the world that FAMU is boldly striking forward in risk management leadership.

Emerging Risks to Watch

As part of our ongoing risk intelligence efforts, the Office of Enterprise Risk Management continuously monitors the external environment for risks that could impact FAMU's ability to achieve its strategic goals. While many risks are being actively managed, several emerging risks warrant Board attention due to their potential to escalate quickly or reshape the higher education landscape.

1. Cybersecurity and Research Security

Increasingly sophisticated cyber threats, combined with new Department of Defense and federal research security mandates, pose heightened risks to our data, research partnerships, and ability to pursue Carnegie R1 classification.

2. Enrollment Growth and Student Success Balance

The challenge is not declining enrollment but sustaining growth while maintaining or improving student outcomes. Peer institutions in Florida are making aggressive moves, and FAMU must balance expansion with quality.

3. Fiscal Resilience and Hiring Pressures

Budget balancing across the university remains challenging, and difficulties in hiring and retaining skilled staff in key areas (IT, finance, compliance, and research) affect operational resilience.

4. Artificial Intelligence Disruption

AI presents both opportunity and risk. Misuse by students or staff, data privacy concerns, and lack of governance could create compliance and reputational issues. Conversely, well-managed adoption could strengthen efficiency and student support.

5. Political and Legislative Environment

Shifting policy landscapes, including financial aid restrictions, funding changes, and increased oversight, could materially affect FAMU's autonomy, strategic flexibility, and financial health.



By monitoring these areas closely, we ensure FAMU remains agile, proactive, and resilient in the face of external uncertainty.

ERM Strategic Roadmap: Next 12–18 Months

Looking forward, our ERM program is focused on **embedding risk management into the core of university strategy and operations**. Over the next 12–18 months, key initiatives include:

Diligent Platform Implementation

Full deployment of Diligent's integrated ERM, audit, and IT compliance solution to enhance risk visibility, accountability, and Board reporting.

SUS System-Wide Enterprise Risk Assessment

Active leadership in the SUS ERM Consortium's first system-wide risk assessment, identifying the Top 10–15 risks across all Florida public universities to strengthen alignment and advocacy with the Board of Governors.

Continuous Monitoring and Risk Dashboard

Development of real-time dashboards that provide leadership and trustees with actionable, visual insights into top risks, mitigation strategies, and progress toward institutional goals.

AI Governance Framework

Establishing policies, training, and oversight mechanisms to ensure responsible adoption of AI in academics, research, and operations.

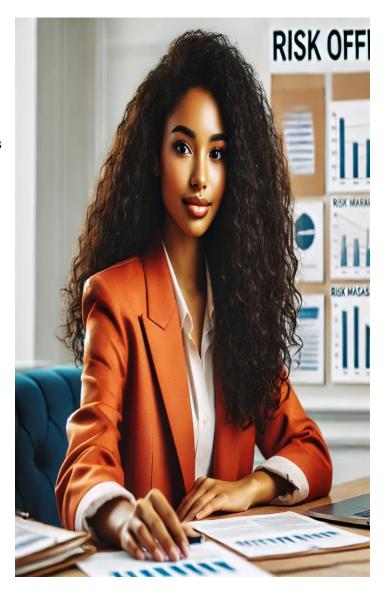
Integration into Budgeting and Planning

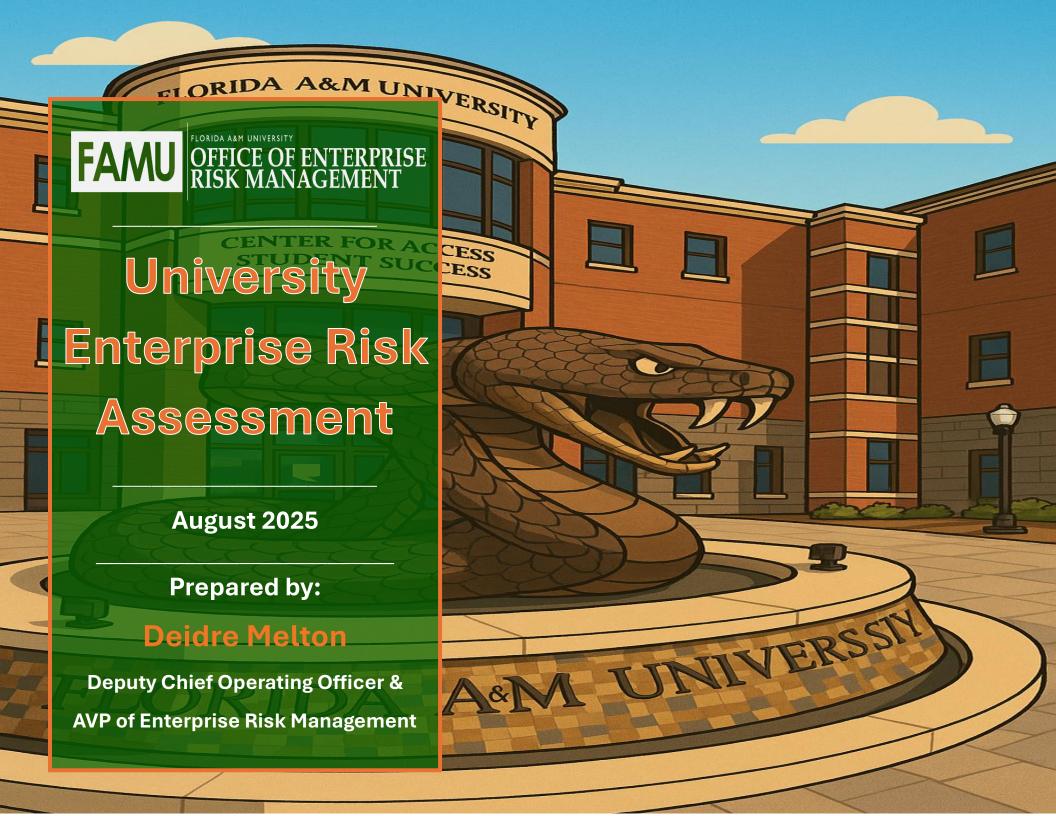
Embedding risk assessments into budget and resource allocation processes to ensure financial decisions reflect institutional risk appetite and resilience needs.

Ongoing Risk Culture Building

Expanding internal control, root cause analysis, and risk awareness workshops to continue equipping leaders across campus with the tools to manage risks effectively.

Through these priorities, FAMU's ERM program will continue **to turn risk into opportunity**, ensuring that resilience, accountability, and foresight are at the center of presidential and trustee-level decision-making.





Message from the Chief Risk Officer

Chair Harper, Members of the Board of Trustees, President Johnson, and University Leadership:

It is my privilege to present the 2025 Enterprise Risk Assessment Report. This report reflects a comprehensive analysis of Florida A&M University's risk landscape, encompassing our **Top Ten Enterprise Risks**, the **interconnected drivers that amplify their impact**, and the **emerging areas to watch** that have risen in prominence since the spring 2025 assessment.

As this report demonstrates, our risks are not isolated events but interdependent pressures that compound across governance, operations, finance, research, technology, and the student experience. Leadership instability, fragmented processes, and outdated systems continue to magnify vulnerabilities, while external volatility—from shifting state and federal policies to regulatory scrutiny and funding uncertainty—creates an environment of heightened complexity.

Importantly, the areas identified as "rising risks" underscore how quickly our operating environment is evolving. Advancements in digital transformation, shifts in enrollment markets, and challenges in advancement and athletics highlight the need for strategic agility, disciplined governance, and sustained investment to ensure institutional resilience.

Despite these challenges, the university has clear opportunities to strengthen its foundation. By aligning mitigation strategies with our strategic plan, embedding risk considerations into decision-making, and reinforcing a culture of trust and accountability, we can transform risks into opportunities that advance our mission.

As your Chief Risk Officer, I remain committed to providing transparent analysis, timely insights, and practical recommendations to support informed oversight and decision-making. I look forward to continued collaboration with the Board, President Johnson, and our university leadership as we navigate this dynamic landscape and position FAMU for long-term success.



Respectfully submitted, **Deidre N. Melton**Chief Risk Officer

Deputy Chief Operating Officer & Associate Vice President for Enterprise Risk Management

	TOP UNIVERISTY RISKS						
	2025 FAMU TOP 10 Enterprise Risks	Current Leadership Actions	Inherent Risk Level	Risk Appetite	Strategic Priority		
1	Political and Legislative Environment Description: Risks arising from shifting state and federal priorities, including policy restrictions, oversight expansion (e.g., DEIA, research funding), and political interference that threaten institutional autonomy, funding streams, and strategic direction. Owner: Michelle Robinson, Vice President of Government Relations	 Establish proactive legislative engagement strategies through government relations Maintain real-time policy monitoring Develop scenario plans for priority areas Create rapid response protocols for legislative changes 	HIGH	Risk Averse	Impact on All 5 Strategic Priorities		
2	Communications and Transparency Description: Risks from fragmented internal communication, delayed crisis messaging, and inconsistent public narratives that erode stakeholder trust, fuel misinformation, and hinder cross-campus collaboration. Owners: Marva Johnson, President Kelvin Lawson, Executive Vice President & Chief Operating Officer	 Bi-weekly Executive Cabinet Meeting Monthly Senior Leadership team meeting Quarterly Meetings with all management Implement a university-wide communication framework with clear approval workflows Designate cross-functional crisis communication leads Use multiple channels (email, web, social, inperson) for rapid updates Track and measure communication effectiveness 	MEDIUM	Opportunity Seeking	Priority 3: Leverage the Brand Priority 5: Organizational Effectiveness & Transformation		
3	Talent and Workforce Management Description: Risks tied to rigid HR policies, lack of flexible work options, high turnover, low morale, uncompetitive compensation, and insufficient workforce development, all of which strain operational continuity and innovation. Owners: Marva Johnson, President Kelvin Lawson, Executive Vice President & Chief Operating Officer	 Use carryforward money, where eligible, for compensation workforce needs. Optimize staffing through vacancies Partner with legislature to grow available funding for competitive compensation Expand professional development programs Promote career pathways and succession planning Embed flexible work policies where feasible Recognize and reward high performers Conduct regular workforce climate surveys and act on results 	HIGH	Opportunity Seeking	Priority 5: Organizational Effectiveness & Transformation		

		TOP UNIVERISTY RISKS			
	2025 FAMU TOP 10 Enterprise Risks	Current Leadership Actions	Inherent Risk Level	Risk Appetite	Strategic Priority
4	Financial Sustainability Description: Risks driven by inefficient financial processes, untimely reconciliations, overreliance on consultants, NCAA settlement and NIL for Athletics financial sustainability, delayed grant spending, and an overdependence on unstable funding sources that compromise long-term fiscal health. Owners: Marva Johnson, President Nichole Murry, Acting Vice President of Finance and Administration	 Review and enhance financial processes Prioritize the hiring of qualified staff to fill critical financial roles at competitive rates Diversify revenue streams (grants, philanthropy, auxiliary enterprises) Establish clear fiscal accountability measures Require timely grant spend-down plans Integrate financial risk analysis into major decisions Enhance cost optimization initiatives 	HIGH	Risk Averse	Priority 4: Long-Term Fiscal Health & Sustainability
5	Cybersecurity and Information Security Description: Risks involving increasing threats to digital systems and data integrity, compounded by fragmented governance, limited investment in security infrastructure, and growing regulatory scrutiny of data practices. Owner: Robert Seniors, Vice President of Information Technology Services	 Fully implement and fund a cybersecurity governance framework Require annual leadership cyber risk reviews Conduct tabletop exercises and penetration tests Prioritize network segmentation and awareness training Align policies with CMMC, NIST, and state standards 	MEDIUM	Risk Averse	Priority 5: Organizational Effectiveness & Transformation
6	Health, Wellness, and Mental Health Description: Risks linked to rising mental health needs, insufficient campus health resources, and uneven access to wellness support, creating barriers to academic and workplace success across the university community. Owners: William Hudson, Jr. Vice President of Student Affairs Terrisa Brown, Associate Vice President of Human Resources	 Expand partnerships with local health providers Increase access to counseling and telehealth services Launch wellness campaigns for students and employees Train all employees to identify and address mental health concerns Create safe spaces for feedback on health needs 	HIGH	Risk Averse	Priority 1: Student Success Priority 2: Academic Success Priority 5: Organizational Effectiveness & Transformation

		TOP UNIVERISTY RISKS			
	2025 FAMU TOP 10 Enterprise Risks	Current Leadership Actions	Inherent Risk Level	Risk Appetite	Strategic Priority
7	Regulatory Compliance and Legal Risk Description: Risks resulting from inconsistent policy enforcement, evolving legal and research requirements, and ineffective contract and policy oversight—leading to legal exposure, reputational harm, and compliance breakdowns. Owners: Avery McKnight, General Counsel Rica Calhoun, Compliance and Ethics Officer	 Develop enhanced ethics and compliance training for all employees and boar members Conduct regular policy and contract audits Strengthen training for managers on legal requirements Centralize compliance tracking systems Assign executive sponsors for high-risk compliance areas 	HIGH	Opportunity Seeking	Impact on All 5 Strategic Priorities
8	Campus Safety and Emergency Management Description: Risks related to emergency response preparedness, active threat management, and gaps in physical and digital safety infrastructure that threaten the wellbeing of students, staff, and faculty. Owners: Audrey Alexander, Associate Vice President, University Police Department Ashley Davis, Assistant Vice President of Emergency Management	 Update and test the all-hazards emergency plan annually Invest in physical and digital safety infrastructure Run active threat and evacuation drills Ensure 24/7 monitoring of campus safety systems through camera replacements Optimize University PD staffing levels. 	HIGH	Opportunity Seeking	Priority 1: Student Success Priority 5: Organizational Effectiveness & Transformation
9	Research Enterprise Management Description: Risks due to stop-work orders, policy instability, F&A rate changes, and delayed internal approvals that reduce competitiveness, disruptions to research momentum, and inefficient research enterprise infrastructure.	 Streamline research administration processes Develop robust plan for optimizing and integrating Research Foundation Enhance research policies Build a reserve fund for research continuity Engage faculty in F&A rate advocacy Track progress toward R1 status 	MEDIUM	Risk Concerned	Priority 2: Academic Success

	TOP UNIVERISTY RISKS				
	2025 FAMU TOP 10 Enterprise Risks	Current Leadership Actions	Inherent Risk Level	Risk Appetite	Strategic Priority
	Owner: Donald Palm, III, Executive Vice President of Health Sciences & Research Innovation				
10	Description: Risks affecting employee engagement, driven by lack of accountability, fragmented processes, inflexible policies, resistance to change, aging workforce, and leadership voids that diminish organizational cohesion and effectiveness. Owners: Marva Johnson, President Kelvin Lawson, Executive Vice President & Chief Operating Officer	 Updating organizational chart Finalized executive cabinet and senior leadership team Conduct skip-level reviews Hold regular one-on-one meetings with direct reports Lead by example with transparent decision-making Update all position descriptions by November and assign key performance indicators Recognize and celebrate successes Address underperformance directly Encourage cross-unit collaboration Provide regular updates on strategic progress Invest in leadership development at all levels 	MEDIUM	Risk Averse	Priority 5: Organizational Effectiveness & Transformation

Interconnected Risk Drivers

In an increasingly volatile higher education environment, risks rarely occur in isolation. Instead, they are interconnected drivers that compound one another, eroding institutional resilience and competitiveness. FAMU's leadership must recognize how weaknesses in governance, operations, technology, and workforce models create cascading effects that threaten compliance, financial sustainability, research capacity, and reputation. Addressing these root causes with a strategic, enterprise-wide lens is essential to safeguarding long-term institutional success. The following interconnected risk drivers illustrate how underlying weaknesses are creating ripple effects across the institution:

- Leadership instability is a root cause that amplifies multiple risk areas, from compliance to financial oversight and morale.
- Decision-making not aligned with strategic and business priorities, lacks
 connections to metrics, data, and risk considerations, made in silos without
 considering impacts across the institution, and does not consistently establish action
 items and responsibility.
- Siloed operations and fragmented internal processes significantly reduce the university's ability to respond quickly to emerging threats or strategic opportunities.
- Outdated technology infrastructure hinders automation, data analytics, and research competitiveness while inflating operational costs.
- **Regulatory and political uncertainty** has a ripple effect on research, compliance, funding, and academic freedom.
- A rigid workforce model limits the institution's ability to attract and retain top talent in an increasingly hybrid professional environment.
- **Overreliance on consultants** without building internal capacity creates short-term fixes but long-term capability gaps.
- Trust and transparency deficits affect morale, donor confidence, and institutional reputation, often exacerbated by inconsistent communications.
- **Delays in research and grant processing** not only lower revenue potential but also impact faculty satisfaction and national competitiveness.



Areas to Watch: Rising Risks Since Spring 2025 Assessment

Advancement (Operations & Fundraising)

The university faces intensifying demands to diversify revenue streams and expand philanthropic support amid heightened donor expectations. Operational inefficiencies, coupled with growing competition for charitable dollars, pose risks to fundraising effectiveness, long-term sustainability, and the ability to fully support institutional priorities.

Governance & Leadership Stability

Persistent leadership turnover at the board and executive level coupled with interim appointments introduce uncertainty into decision-making and strategic execution. Governance instability undermines continuity, slows progress on critical initiatives, and weakens institutional resilience at a time of heightened external pressures.

Athletics

Athletics continues to navigate heightened complexity through the evolving NIL environment, escalating financial pressures, leadership instability, and business process weaknesses. These dynamics threaten not only program sustainability but also broader institutional reputation, compliance posture, and alignment with the university's mission.

Student Success & Experience

Student outcomes remain vulnerable to inconsistent academic support, service inefficiencies, curriculum malalignment with industry demand, and fragmented engagement infrastructure. Gaps in advising, financial aid, and student communications undermine persistence and satisfaction, placing both institutional reputation and long-term enrollment health at risk.

Enrollment Management

Enrollment remains a pivotal risk driver, shaped by shifting demographics, new federal legislation restricting student aid, intensified competition for students, gender imbalances, and fragmented recruitment processes. Without a cohesive strategy, enrollment volatility directly impacts institutional revenue, academic program vitality, and student success outcomes.

Infrastructure & Facility Management

Aging facilities, deferred maintenance, and inefficient space utilization are emerging as systemic risks to institutional capacity and quality. Without strategic reinvestment, infrastructure limitations constrain enrollment growth, diminish campus appeal, and impede the university's ability to deliver a competitive and accessible student experience.

Technological Innovation & Digital Transformation

The university's competitiveness is increasingly tied to its ability to adopt and leverage emerging technologies. Delays in modernization, underutilization of digital platforms, and insufficient investment in innovation risk eroding operational efficiency, research competitiveness, and the capacity to deliver on the institution's strategic vision.



2025 Internal Controls Assessment Team:

- Deidre Melton, Deputy Chief Operating Officer & Associate VP of Enterprise Risk Management
- William Knight, ERM Coordinator
- Sabrina Butler, Management Analysis Coordinator



AN IN-DEPTH ANALYSIS OF FAMU'S INTERNAL CONTROLS PERFORMANCE AND KEY INITIATIVES

At Florida Agricultural and Mechanical University (FAMU), our foundation has always been built on integrity, accountability, and a steadfast commitment to excellence in governance. Each year, we reaffirm this commitment through the Internal Controls Assurance Statement, a critical instrument that not only evaluates the effectiveness of our internal control systems but also serves as a compass for our path forward.

The 2025 Statement reflects both resilience and reality. It highlights areas where our culture of ethics and accountability continues to shine, while also identifying challenges that demand renewed energy, sharper focus, and strategic action. These findings do not diminish our strength; rather, they illuminate opportunities for innovation, modernization, and growth. This report positions FAMU to strengthen its internal controls, harness the power of data and technology, and ensure that our governance framework fully supports the University's bold vision for the future.

Message from President Marva Johnson, J.D.



"Although this Internal Controls Assurance Statement reflects information gathered in Spring 2025, before the start of my tenure, I embrace its findings as both a responsibility and an opportunity. FAMU has long demonstrated resilience and accountability, and I am committed to leading us through the next chapter of strengthening our internal controls. By addressing areas for improvement and building upon our strong ethical foundation, we will ensure that FAMU remains a resilient, transparent, and thriving university prepared not only to meet today's challenges but to seize tomorrow's opportunities."

Understanding the COSO Framework: A Foundation for Internal Controls

To fully appreciate the significance of FAMU's 2025 Internal Controls Assurance Statement, it is important to understand the framework guiding its evaluation—the COSO model. Developed by the Committee of Sponsoring Organizations of the Treadway Commission, the COSO framework is the global standard for assessing and strengthening internal control systems.

The model is built on five interdependent components that form the backbone of effective governance, risk management, and compliance:

- **Control Environment** Establishes the tone at the top by promoting integrity, accountability, and ethical leadership.
- Risk Assessment Identifies and analyzes risks that may hinder the achievement of institutional goals.
- **Control Activities** Embeds policies, procedures, and safeguards to ensure directives are carried out consistently.
- Information & Communication Facilitates the timely sharing of reliable information across all levels of the organization.
- **Monitoring Activities** Provides ongoing evaluation and feedback loops to ensure internal controls remain effective and responsive to change.

These components do not operate in isolation. Instead, they are interconnected pillars that reinforce one another, creating a holistic system designed to safeguard assets, ensure compliance, promote accountability, and drive institutional resilience. For FAMU, the COSO serves as a roadmap for continuous improvement, enabling the University to identify vulnerabilities, implement corrective measures, and chart a path toward operational excellence.

Maturity Score Trends: 2024 vs. 2025

One of the most critical insights of the 2025 Internal Controls Assurance Statement is the year-over-year comparison of maturity scores across the five COSO components. This analysis reveals a marked downward trend from 2024 to 2025—an early warning signal that, while FAMU's internal controls remain operational, their overall maturity has weakened. This decline underscores the urgent need for renewed focus, resources, and modernization to preserve confidence in our governance framework.

COSO Component	2024 Avg. Score	2025 Avg. Score	Change
Control Environment	4.2	3.43	▼ -0.77
Risk Assessment	4.0	3.29	▼ -0.71
Control Activities	3.67	3.30	▼ -0.37
Information & Communication	4.33	3.57	▼ -0.76
Monitoring Activities	4.5	3.08	▼ -1.42

Collectively, these results show a shift from 'Managed–Optimized' maturity levels in 2024 to primarily 'Defined–Managed' in 2025. In practical terms, this means that while control processes are still present, they are less systematic, less automated, and more dependent on manual oversight than before. The steepest decline, within Monitoring Activities, points to critical gaps in timely issue detection, corrective action, and continuous improvement mechanisms.

The findings make clear that strengthening our internal controls is not optional but essential. To reverse this trend, FAMU must invest in smarter tools, enhanced accountability, and integrated monitoring practices that align with leading standards.

Spotlight on Monitoring Activities: The Greatest Decline

Among all COSO components, Monitoring Activities experienced the most dramatic decline, dropping 1.42 points from 2024 to 2025. This is significant, as monitoring is the "early-warning system" of an internal control framework: it ensures issues are identified quickly, corrective actions are implemented, and improvements are sustained over time.

Key strengths remain in place, including:

- Annual self-assessments that promote accountability across units.
- Corrective actions formally tracked to closure.
- Oversight from the Board of Trustees (BOT), reinforced through governance training.

However, the declines highlight critical opportunities for improvement. Leadership must:

- Invest in real-time dashboards & KPIs for transparency and oversight.
- Require root cause analyses to eliminate systemic issues, not just symptoms.
- Enforce timely corrective action with clear accountability for closure.
- Champion a culture of continuous improvement led from the top.

The erosion of monitoring maturity reflects the need for modern, data-driven tools and agile response mechanisms. Without them, issues risk remaining undetected until they become larger institutional challenges. By prioritizing investments in analytics, dashboards, and rapid remediation processes, FAMU can restore confidence in this critical COSO component and position itself for stronger long-term resilience.

Control Environment: Building Ethical Foundations

FAMU's control environment continues to serve as the bedrock of its internal control framework, reflecting the University's commitment to ethical conduct, strong leadership, and policy-driven governance. This foundation sets the tone across the institution, shaping accountability, transparency, and decision-making at every level.

Strengths:

- A deeply rooted ethical culture that reinforces integrity in daily operations.
- Active Board of Trustees (BOT) engagement, including oversight and governance training.
- Establishment of a new Policy Office to strengthen compliance and policy alignment.
- Expansion of compliance and ethics training and awareness initiatives.

Opportunities for Growth:

- Broaden succession planning to ensure continuity and stability in leadership transitions.
- Clarify reporting lines to promote transparency and eliminate ambiguity in accountability structures.

The slight decline in maturity scores for this component underscores the need for strategic investment in leadership development, transparency, and accountability structures. As FAMU's organizational structure evolves, strengthening the control environment will be critical to sustaining trust, ensuring ethical stewardship, and fostering a culture of compliance that supports long-term resilience.

Risk Assessment: From Awareness to Action

At FAMU, risk assessment is a cornerstone of effective governance, providing the University with a structured approach to identifying, analyzing, and addressing risks that could impede institutional success. This process is anchored by a robust Enterprise Risk Management (ERM) framework, ensuring that risks are assessed consistently, fraud prevention policies remain current, and decisions are informed by a clear understanding of potential vulnerabilities.

Strengths:

- A Board of Trustees approved risk appetite statement that establishes clear boundaries for decision-making and resource allocation.
- Annual risk assessments that ensure emerging risks are identified and prioritized regularly.
- An updated Fraud Policy that reinforces accountability and mitigates misconduct.
- A compliance risk dashboard shared regularly with the board and leadership team.

Opportunities for Growth:

- Clarify risk objectives and align them with FAMU's strategic goals, ensuring assessments directly support the University's vision and priorities.
- Expand training programs to build risk literacy across leadership, faculty, and staff, empowering decision-makers at every level.
- Strengthen monitoring and follow-up processes to ensure risks are not only identified but actively managed through corrective actions and measurable outcomes.

The slight decline in maturity within this component is a reminder that risk assessment must move beyond documentation and awareness. To thrive in today's dynamic higher education landscape, FAMU must cultivate a culture of continuous education, proactive monitoring, and strategic alignment

transforming risk assessment from a periodic exercise into a driver of resilience, agility, and long-term success.

Control Activities: Enhancing Processes and Security

At FAMU, Control Activities serve as the operational backbone of the internal control framework, translating policies and expectations into consistent, reliable actions across the University. These activities encompass documented procedures, clear segregation of duties, and a forward-leaning approach to cybersecurity designed to safeguard assets, ensure compliance, and promote institutional resilience.

Strengths:

- Comprehensive policy documentation that guides decision-making and standardizes processes
- Segregation of duties that reduces the risk of error, fraud, or conflicts of interest.
- Regular cybersecurity exercises that strengthen preparedness and system resilience.
- Ongoing development of a policy manual to ensure clarity, accessibility, and alignment across units.

Opportunities for Growth:

- Expand automation of control activities to reduce reliance on manual processes and increase efficiency.
- Formalize IT general controls for greater reliability, consistency, and audit readiness.
- Benchmark against higher education and industry best practices to continuously raise standards and close maturity gaps.
- Enhance controls and processes for research security, finance, and contracting activities.

The moderate decline in maturity scores in this area underscores the need for modernization. By embracing technology, embedding formalized IT controls, and measuring progress against leading practices, FAMU can move beyond maintaining compliance to achieving a model of operational excellence and adaptive security. These steps will ensure that control activities not only protect the institution today but also evolve with the growing complexity of tomorrow's risk landscape.

Information & Communication: Strengthening the Flow

Clear, timely, and transparent communication is the lifeblood of any strong internal control system. At FAMU, effective communication channels already exist, providing leadership and stakeholders with critical information to support decision-making and accountability. However, the recent decline in maturity within this component signals the need to modernize tools, streamline processes, and build capacity for more reliable and efficient communication across the University.

Strengths:

- Robust communication tools such as the Daily Venom, Everbridge, and internal dashboards that deliver timely updates to faculty, staff, and students.
- Regular leadership meetings that reinforce collaboration and alignment.
- Timely risk bulletins that inform decision-makers and support proactive responses.

Opportunities for Growth:

- Automate reporting processes to improve efficiency, accuracy, and accessibility of key information.
- Expand training and adoption of communication tools, ensuring staff and leaders use available platforms to their full potential.
- Integrate enterprise systems such as Teams, DocuSign, and Qualtrics for seamless collaboration and streamlined workflows.
- Enhance Board of Trustees' communication, ensuring the governing body has consistent, clear, and actionable updates on institutional risks and controls.

Progress demands bold use of emerging technologies, continuous alignment with a shifting digital landscape, and a culture grounded in effective communication at every tier. By doing so, FAMU can transform its information flow from transactional updates into a strategic enabler of transparency, trust, and institutional resilience.

Key Initiatives Driving Future Success

Although the 2025 Internal Controls Assurance Statement reflects a decline in maturity scores, FAMU has not stood still. The University is actively implementing strategic initiatives designed to strengthen accountability, modernize compliance, and build a resilient foundation for long-term success. These efforts reflect a commitment to continuous improvement and proactive risk management.

Current Initiatives:

- Service Excellence and Student Success Initiatives Redesigning processes to improve
 efficiency, remove barriers, and deliver a more seamless experience for students and
 stakeholders.
- University Policy Office & Mandatory Training Centralizing oversight of policy development and compliance training to ensure consistency, clarity, and alignment across all units.
- Chief Privacy Officer & Privacy Awareness Week Elevating data protection and privacy literacy through dedicated leadership and campus-wide engagement campaigns.
- **Resource Optimization Initiative** Aligning financial, human, and technological resources with strategic priorities; eliminating inefficiencies; and reinforcing operational resilience to ensure resources directly support the University's mission.
- **Control Self-Assessment Program** Equipping individual units with tools to evaluate their own controls, identify gaps, and take ownership of improvements.

• **Digital Transformation Initiative** – Leveraging technology, automation, and artificial intelligence to modernize business processes, strengthen data-driven decision-making, and enhance transparency in governance and controls.

Together, these initiatives directly address the areas of concern highlighted in the COSO maturity assessment from communication and policy consistency to monitoring and accountability. They also signal FAMU's proactive stance: rather than reacting to declines, the University is laying the groundwork for a stronger, more adaptive internal control framework that can scale with its strategic ambitions.

Moving Forward: Addressing Challenges and Capitalizing on Strengths

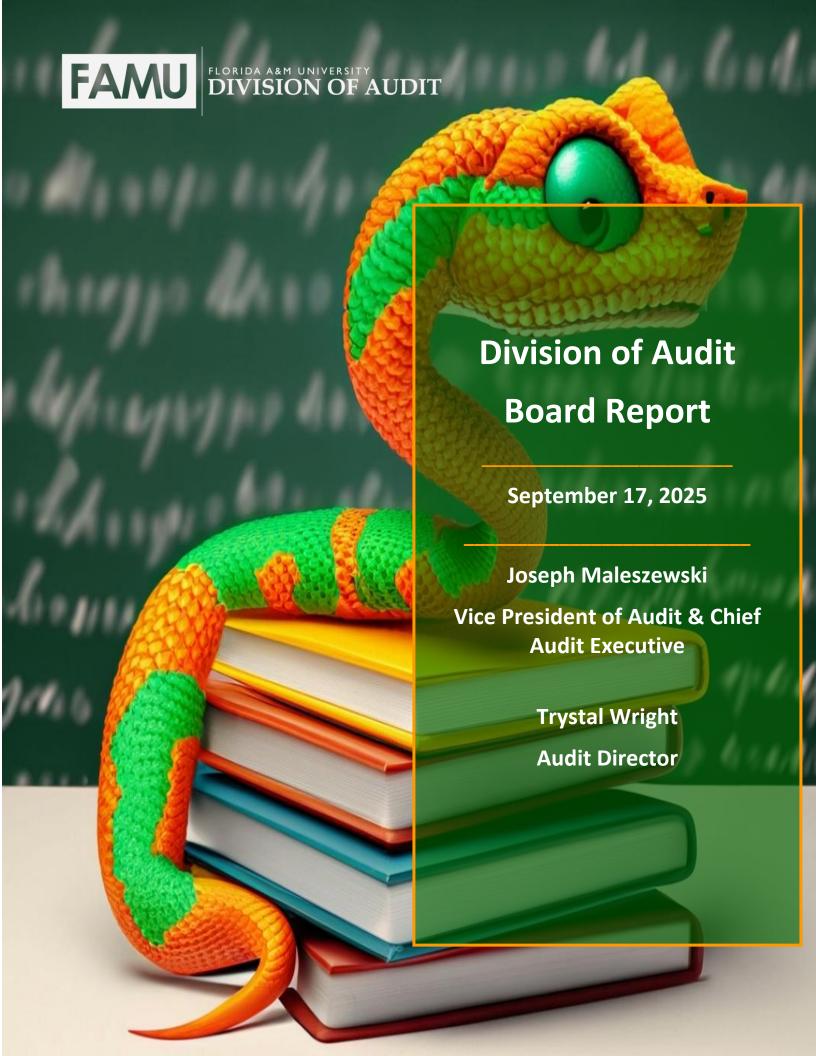
The 2025 Internal Controls Assurance Statement delivers a candid yet constructive view of FAMU's control environment. While the University's internal control framework remains fundamentally strong, the decline in maturity scores signals a clear call to action. The most pressing area of Monitoring Activities requires immediate focus, with targeted investments in dashboards, key performance indicators, and timely corrective mechanisms to restore confidence and agility.

The challenges are real, but they are not insurmountable. The observed declines stem largely from resource constraints and the growing complexity of compliance demands factors that can be mitigated through intentional investment and strategic prioritization. At the same time, FAMU retains significant strengths to build upon. A deeply rooted ethical culture, an established risk-aware mindset, and strong communication practices provide a resilient foundation for continuous improvement. By leveraging these strengths, the University can shift from reactive adjustments to proactive, data-driven management of its internal controls.

Looking ahead, FAMU must:

- Automate key processes to reduce manual risk and improve efficiency.
- Strengthen succession planning to ensure leadership continuity and accountability.
- Advance proactive monitoring with modern tools and root cause analysis to prevent recurrence
 of issues.

By focusing on its challenges and leveraging its enduring strengths, FAMU is well positioned to reverse current trends, elevate its control maturity, and chart a path back toward "Optimized" performance—ensuring resilience, transparency, and accountability in support of the University's mission.



Dear Esteemed Members of the FAMU Board of Trustees,

I am pleased to present the Division of Audit's materials for the upcoming September 17th Audit, Risk, and Compliance Committee meeting. The fiscal year has begun at a fast pace as the University welcomes new leadership and launches the fall semester.

These materials highlight progress across our internal audit, advisory, investigation, and external audit activities since the last Board meeting. Key updates include:

- Completion of the Foreign Influence Audit, resulting in 7 recommendations for improvement.
- Collection of responses for the Cybersecurity Maturity Model Certification.
- Advisory support to **Athletics** in engaging Thomas, Howell, Ferguson to enhance audit readiness and internal controls.
- Closure and publication of six investigations, with 22 recommendations for improvement.

In addition, we look forward to sharing the Division's **FY 2024–2025 Annual Report**, which will be submitted in advance of the meetings and by the Board of Governors' deadline of September 30, 2025.

Staffing and Resources

The Division is currently recruiting for our **Special Projects Coordinator and Investigator** position, vacated July 1st following a period of leave. This vacancy has affected our ability to fully deliver on our audit workplan and investigative priorities. As noted previously, the scope and complexity of our investigations continue to grow, making adequate staffing essential to fulfilling our mission.

To strengthen capacity, I recommend the addition of a **permanent full-time Investigator position**, which would:

- Improve our ability to address high-risk matters in a timely manner.
- Reduce case backlogs and ensure efficient case resolution.
- Minimize the need for supplemental funding from other departments, creating a more streamlined and sustainable process.

Team Update

On a joyful note, the Division welcomed a new addition to the DoA family: **Baby Pye**, son of Crisencia Brown. Jayce Michael Pye arrived on July 14th at 5:48 a.m., weighing 7 lbs., 7 oz. Both mother and child are healthy, and Crissy is enjoying maternity leave with a planned return on November 3rd.

Facilities Update

Many Division staff continue to work remotely while renovations are underway in FHAC. Our offices have temporarily housed colleagues from Human Resources and Legal during their construction projects, ensuring their continued on-campus presence. One final sixweek flooring project remains before we can fully return to our space, with work expected to begin shortly.

Sincerely,

Vice President for Audit and Chief Audit Executive



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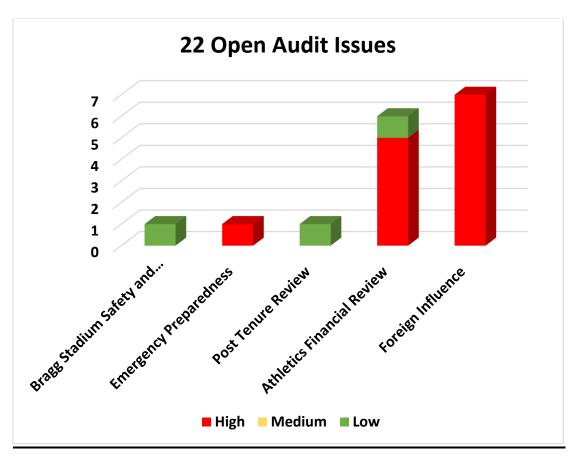


Internal Audit Activities

Audit Work Plan							
Project	Start Date	Projected Completion	Revised Projected Completion	Status			
Foreign Influence Audit	August 2024	October 2024	March 2025	Complete			
25-26 Performance-Based Funding Data Integrity Audit	August 2025	March 2026	n/a	Planning			
Cybersecurity Maturity Model Certification (CMMC) Surveys	June 2025	October 2025	n/a	Fieldwork			
University Construction Program Audit	November 2025	March 2026	n/a	Pending			

Status of Correct Actions for Open Audit Issues since June 2023

Florida Board of Governors Regulation <u>4.002 State University System Chief Audit Executive</u>, Section 3(b) requires the chief audit executive to report on the progress made by management in implementing corrective actions.



Bragg Stadium Safety and Security (Open Issue: 1)

Executive Owner: Angela Suggs, Vice President for Athletics/AD

 ADA Guardrail Compliance - The height (in certain areas) and construction of the guardrails are not compliant, in accordance with the Florida Building Code: FBC-B 1015. The University has received a proposal for installation, including pricing, and is currently looking at the most cost-effective way to address this concern. 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. (Status- OPEN; Risk Level- LOW)

Emergency Preparedness (Open Issues: 1)

Executive Owner: Alonda Thomas, Chief Marketing and Communications Officer

 Establishing an Evacuation Plan - The Evacuation Plan has been finalized with the supporting essential employee plan. The crisis communication plan has been updated and will be implemented after final review by the Chief Marketing and Communications Officer. (Status- OPEN; Risk Level- HIGH)

Security Plan Audit (Open Issues: CONFIDENTIAL)

Executive Owner: Robert Seniors, Vice President for Information Technology Services/CIO

The referenced audit issues are considered confidential in accordance with
 Florida Statute 1004.055 Security of Data and Information Technology in State
 Postsecondary Education Institutions. A detailed review of progress on
 corrective actions taken to resolve issues identified during the Security Plan Audit
 is available to Board of Trustees members. Trustees may request a one-on-one
 briefing by contacting Joseph Maleszewski, Vice President for Audit/CAE at
 joseph.maleszewski@famu.edu.

GLBA - Safeguards Rule Audit (Open Issues: CONFIDENTIAL)

Executive Owner: Robert Seniors, Vice President for Information Technology Services/CIO

• The referenced audit issues are considered confidential in accordance with Florida Statute 1004.055 Security of Data and Information Technology in State <u>Postsecondary Education Institutions</u>. A detailed review of progress on corrective actions taken to resolve issues identified during the 2024-2025 GLBA Audit is available to Board of Trustees members. Trustees may request a one-on-one briefing by contacting Joseph Maleszewski, Vice President for Audit/CAE at joseph.maleszewski@famu.edu.

Post Tenure Review (Closed Issues: 8; Open Issues: 1)

Executive Owner: Allyson Watson, Provost and Vice President for Academic Affairs

- Nine (9) recommendations were made regarding the effectiveness of the Post Tenure Review process.
 - Eight (8) recommendations have been successfully implemented and are related to process improvements, ongoing monitoring, ratings, contingency plans, and specific schools whose criteria needed improvements.
 - One (1) recommendation remains open and is related to efficiency of the data collection process for faculty activity information. Implementation is anticipated for April 2026. (Status- OPEN; Risk Level- LOW)

Athletics Financial Review (Spring & Fall 2023) (Open Issues: 12)

Executive Owner: Angela Suggs, Vice President for Athletics/AD

- Twelve (12) recommendations were made regarding the operational effectiveness of purchasing within the Athletics Department:
 - All 12 remain open and are categorized as follows:
 - One (1) pertains to budgetary classifications;
 - Two (2) relate to unauthorized purchase commitments;
 - Two (2) recommendations relate to timely vendor authorizations;
 - Two (2) address the unverified receipt of goods;
 - One (1) pertains to untimely invoice payments; and
 - Four (4) relate to the overall enhancement of internal controls for purchasing processes.

(Status- OPEN; Risk Level- HIGH)

24-25 Foreign Influence (Open Issues: 7)

Executive Owner: Kelvin Lawson, Chief Operating Officer

- Ten (10) recommendations were made regarding compliance with state and university foreign influence requirements:
 - Three (3) recommendations have been successfully completed and pertain to (1) the initial evaluation and referral for foreign influence screening and (2) access to current project data for foreign researcher and foreign travel screening.
 - Seven (7) remain open and are related to updating policy and procedures for screening of foreign researchers, recordkeeping, registration and approval processes, reporting trips to foreign countries, and foreign gift reporting.

(Status- OPEN; Risk Level- HIGH)

External Audit Activities

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.

The chart below provides an overview of external audits currently in-progress or recently concluded since our June 2025, report to the Audit, Risk and Compliance Committee.

Current Status of Ex	Current Status of External Audits						
Audit	Current Status	Comments					
Florida Auditor General (AG) Financial Statement Audit (FYE 2025)	In Progress	 The Engagement Letter issued July 11, 2025 states that the objectives of the audit are to: Determine whether the University's financial statements present fairly in all material respects, are free from material misstatement, and conform with accounting principles. Determine whether the University administered the Bright Futures Scholarship Program and Florida Student Assistance Grant Program money in accordance with applicable laws, rules, and other guidelines and properly accounted for the moneys received and distributed through the Programs for the fiscal years ended June 30, 2024, and June 30, 2025. 					
Athletics Agreed Upon Procedures (FYE 2025)	Pending	In preparation for the AUPs, the Athletics Department is currently working with Thomas, Howell, Ferguson to identify current obstacles to audit readiness, strengthen internal controls, and to assist FAMU Athletics in determining compliance with GAAP and applicable NCAA reporting standards.					
Athletics Financial Statement Audit (FYE 2024 & 2025)	Pending	In preparation for the Athletics Financial Statement Audit, the Athletics Department is currently working with Thomas, Howell, Ferguson to identify current obstacles to audit readiness, strengthen internal controls, and to assist FAMU Athletics in determining compliance with GAAP and applicable NCAA reporting standards.					
Cybersecurity Maturity Model Certification (CMMC)	Pending	Information gathered from internal surveys will be used to inform the external review. DOA collaborated with ITS and the Division of Research to create and distribute surveys to determine the adequacy of the University's data security.					

Current Status of External Audits						
Audit Current Comments Status						
		Currently, we are soliciting external parties to perform services related to this certification.				

Florida AG Operational Audit - FYE 2024 (Open Issues: 4)

Executive Owner: Rebecca Brown, Vice President for Finance and Administration/CFO

The AG Operational audit included the following recommendations in the final Audit Report. The final Operational Audit Report published to the BOT also includes the University's response to the following recommendations:

- SPIA Account: The University should establish procedures to ensure that Cash in Bank, SPIA, and SPIA income transactions are promptly and accurately recorded by fund consistent with the ICOFA Financial Statement Guide. In addition, the University should enhance procedures to ensure that reconciliations of SPIA account balances by fund to the general ledger account balances are performed at least monthly, with reconciling items promptly identified, thoroughly investigated, adequately documented, and resolved.
- Bank Account Reconciliations: University procedures should be enhanced to ensure that University records demonstrate timely reconciliations of bank account balances to general ledger control accounts and supervisory review and approval of the reconciliations.
- Prompt Payment (40 days): The University should enhance procedures to ensure that vendors are paid promptly in accordance with University procedures. Such enhancements may include monitoring vendor invoice receipt dates and using aging reports to track payment due dates.
- Personnel Evaluations: The University should improve procedures to ensure that
 the required personnel evaluations are performed annually. Such improvements
 should include appropriate performance evaluation training, effective communication
 to hold supervisors accountable for completing the required evaluations, and the
 maintenance of applicable communication and evaluation records.

Florida AG Financial Statement Audit - FYE 2024 (Open Issues: 1)

Executive Owner: Rebecca Brown, Vice President for Finance and Administration/CFO

The AG Financial Statement audit included the following recommendations in the final Audit Report. The final Financial Statement Audit Report published to the BOT also includes the University's response to the following recommendations:

 University procedures should be enhanced to ensure that accounting information is accurately recorded and reported. Such enhancements should include

- appropriate training for University personnel responsible for the accounting entry and AFR processes.
- In addition, University records should be maintained to demonstrate independent verification and accuracy of the accounting entries and financial statement information made by the consultants before the AFR is submitted to the BOG.

Advisory Activities

Advisory Work Plan							
Initial Revised Project Projected Projected Start Status Start Date							
IT Governance: State of	March 2025	April 2025	Fieldwork				
Cybersecurity	Cybersecurity						
Office of University	March 2025	n/a	Fieldwork				
Advancement							

Status of Correct Actions for Open Advisory Issues

Institute of Internal Audit Standards, <u>Principle 15 - Communicate Engagement Results and Monitor Action Plans</u>, requires the internal audit activity to monitor the disposition of results of consulting engagements to the extent agreed upon with the client. The Division of Audit monitors corrective actions only for recommendations accepted by management during the consulting engagement. Accepted recommendations and corrective action plans are confirmed by both the division vice president and chief operating officer for monitoring.

2022 Procurement Services (Open Issues: 22)

Executive Owner: W. Rebecca Brown, Vice President for Finance and Administration

- A total of 34 recommendations were agreed upon by Procurement Services management.
 - Twelve (12) of those recommendations have been successfully implemented.
 - Although twenty-two (22) of the recommendations remain open, of which were the following:
 - Seventeen (17) of the recommendations were updated recently and are pending closure for future implementation. Specifically:
 - Ten (10) regarding staff training, clearly defined responsibilities, updates to the Procurement manual, procurement policy, procurement flowcharts, P-Card Manual, and Contract Management Manual.
 - Two (2) pertain to the use of technology for efficient and effective operations will be implemented with the Universitywide implementation of Workday.
 - Two (2) pertain to establishing University-wide procurement goals.
 - One (1) regarding the inclusion of financial consequences in University Contracts; requires collaboration with the Office of General Counsel and Office of University Policy.

- Two (2) are related to procurement data analysis and benchmarking. A pilot procurement data analytics program has been developed with expected implementation of September 30, 2025.
- Two (2) pertain to the development of an annual procurement plan and will be transferred to the COO and Senior Leadership for their evaluation and consideration.
- Two (2) pertain to internal controls over and use of technology for contract management and are pending closure with the implementation of the contract management system.
- One (1) related to developing a process and training for periodic evaluation of vendors.

IT Security Controls in Remote Work Environment Audit (Open Issues: CONFIDENTIAL)

Executive Owner: Robert Seniors, Vice President for Information Technology Services/CIO

• The referenced audit issues are considered confidential in accordance with Florida Statute 1004.055 Security of Data and Information Technology in State Postsecondary Education Institutions. A detailed review of progress made on corrective actions taken to resolve issues identified during the IT Security Controls in Remote Work Environment Audit will be provided to Board of Trustees members during the December 2024 Cybersecurity Closed Door Session. Board members are entitled to a one-on-one briefing prior to this meeting and can request a briefing by contacting Joseph Maleszewski, Vice President for Audit/CAE at ioseph.maleszewski@famu.edu.

Academic Affairs Advisory: School of Business & Industry Student & Faculty Experiences (Open Issues: 14)

Executive Owner: Dr. Ira Bates, Interim Dean, School of Business & Industry

- A total of fourteen (14) recommendations were agreed upon by SBI management.
 All 14 remain open, of which:
 - Three (3) recommendations involve improving the customer service experience;
 - Five (5) pertain to improving the timeliness and consistency of grade notifications by faculty;
 - One (1) relates to increasing cleaning frequency in high-risk and high-traffic areas; and
 - Five (5) pertain to improving faculty career advancement opportunities.

<u>Academic Affairs Advisory: College of Social Sciences, Art, & Humanities Student & Faculty Experiences (Open Issues: 10)</u>

Executive Owner: Dr. Valencia Matthews, Dean for College of Social Sciences, Arts, and Humanities

- Ten (10) recommendations were made regarding improving the academic advisement experience:
 - Five (5) of those recommendations were successfully implemented prior to the report being published.
 - o Five (5) of the recommendations remain open, of which:
 - Two (2) have a future implementation date of Fall 2025, pending faculty training the impact of delayed notifications on student success, progress to degree, and graduation rates.
 - One (1) involves review and distribution of a faculty survey regarding mentoring needs and interests with expected implementation Fall 2025.
 - One (1) has ongoing implementation and
 - involves faculty meetings for tenure earning applicants regarding tenure and promotion criteria.
 - One (1) pertains to faculty recognition and will be addressed with the issuance of the next Conscience Magazine in Fall 2025.

Cybersecurity Tabletop Exercise (Open Issues: CONFIDENTIAL)

Executive Owner: Robert Seniors, Vice President for Information Technology Services/CIO

• The referenced audit issues are considered confidential in accordance with <u>Florida Statute 1004.055 Security of Data and Information Technology in State Postsecondary Education Institutions</u>. A detailed review of progress made on corrective actions taken to resolve issues identified during the Cyber Tabletop Exercise will be provided to Board of Trustees members during the June 2025 Cybersecurity Closed Door Session. Board members are entitled to a one-on-one briefing prior to this meeting and can request a briefing by contacting Joseph Maleszewski, Vice President for Audit/CAE at joseph.maleszewski@famu.edu.

Investigation Services



The Division of Audit (DoA) is authorized to perform investigations into allegations of fraud, waste, abuse, and whistleblower determinations and disclosures, pursuant to the Florida's Whistle-blower Act (Sections 112.3187-112.31895, Florida Statutes). DoA manages the following types of cases:

Preliminary Inquiry: An initial assessment conducted to verify the validity of a complaint and to gather additional details to determine whether a formal investigation or referral, as deemed necessary.

Administrative Investigation: A systematic collection and evaluation of evidence to reach conclusions, conducted in compliance with university policies, regulations, and applicable state and federal laws.

Investigative Collaborations:

Investigative activities and collaboration with other investigative departments

within the University or other parties.

Informational Review: Information that does not qualify for a preliminary inquiry but offers valuable insights to enhance the University's objectives.

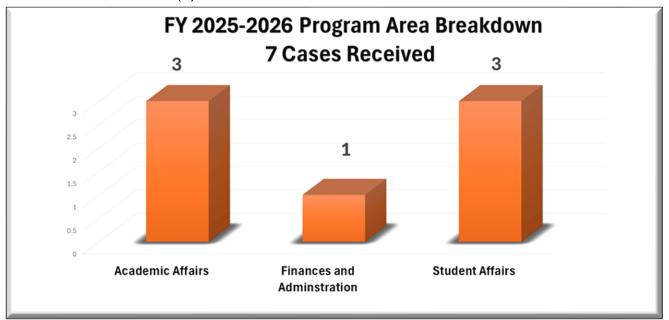
Management Referral: A complaint that does not necessitate an investigation but is referred to the relevant executive owner for awareness and possible resolution, as deemed appropriate. Updates on actions taken are often requested.

In accordance with the DoA Charter, investigation activities are required to conform to standards found in the *Principles and Standards for Offices of Inspector General* published by the Association of Inspectors General, and professional standards issued for the State University System of Florida entitled *Standards for Complaint Handling and Investigations for the State University System of Florida*.

The following information is designed to keep the Board of Trustees informed regarding DoA investigative activities.

FY 2025-2026 Cases Received by Program Area

As of September 3, 2025, the Division of Audit received seven (**7**) cases in FY 2025-2026: three (3) cases are within the Office of Academic Affairs, three (3) in the Office of Student Affairs, and one (1) in the Office of Finances and Administration.



Open Cases Breakdown

The Division of Audit currently has **7** open cases, including those carried over from previous periods. Among these, two (2) are active FY 25-26 investigations, three (3) carryover investigations, and two (2) FY 25-26 management referrals. The table below summarizes the open investigative issues by type of category and program areas.

Open Investigative Issues by Category



^{*}Although these issues originated as either a conflict of interest or discrimination or harassment, they contained elements appropriate for the Division of Audit jurisdiction.

Open Cases - Days Open

The investigative team worked diligently to address our pre-existing caseload, meticulously examining details to ensure thorough investigations of each matter. Our commitment to managing this workload is evident, as we are pleased to report that we currently have three (3) carryover investigations from the previous fiscal years, two (2) active investigations, and two (2) management referrals for this current fiscal year. Below is a summary of open cases and their respective durations as of August 27, 2025.

Year	Case #	Date Received	Case Name	Investigations	Areas	Days Open
2022-2023	2023-6-ITS WB	5/31/2023	Confidential	External Investigation	Information Technology	819
2024-2025	2024-6-255*	10/16/2024	OPS Advisors	External Investigation	Academic Affairs	315
2024-2025	2025-5-337 WB	4/30/2025	Confidential	Investigation	Academic Affairs	119
2025-2026	2025-7-352	7/24/2025	Employment Matters	Investigation	Academic Affairs	34
2025-2026	2025-8-355	8/15/2025	Confidential	Investigation	Finance and Administration	12
2025-2026	2025-7-346	7/15/2025	Financial Aid Issue	Management Referral	Student Affairs	43
2025-2026	2025-7-349	7/22/2015	Misuse of Position	Management Referral	Academic Affairs	36

^{*} This case was outsourced to an external investigator; however, due to the recent expiration of the contract, it will be handled internally.

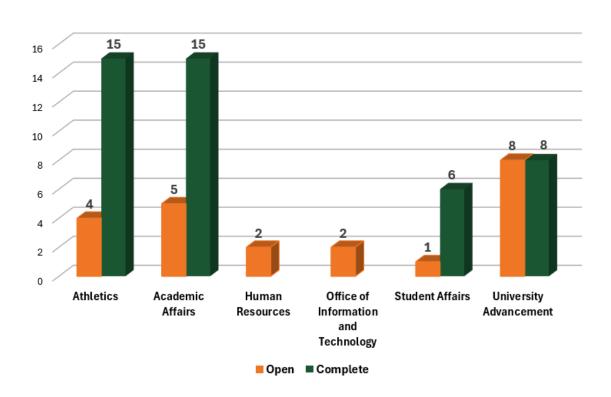
2025-2026 Summary of Closed and Published Cases

#	Year	Case #	Date Received	Case Name	Inquiry/Investigation	Status	Date Close out
1	2022-2023	2023-03-137	3/15/2023	Student - Financial Aid	Investigation	Closed	7/16/2025
2	2024-2025	2025-3-331	3/26/2025	CSSAH	Referral	Closed	7/9/2025
3	2025-2026	2025-7-345	6/30/2025	Unaccompanied Student	Referral	Closed	8/26/2025
4	2025-2026	2025-7-348	7/16/2025	Student - Academic Complaint	Inquiry	Closed	7/23/2025
5	2025-2026	2025-7-347	7/16/2025	Student - Housing	Referral	Closed	8/22/2025
6	2024-2025	2025-3-320	3/7/2025	SBDC Consultant Misconduct	Investigation	Published	8/27/2025

Status of Management Actions for Open Investigation Recommendations since June 2025:

DoA collaborated with management to understand the measures taken since the last report to the Audit and Compliance Committee. The table below summarizes the status of management actions.

22 Open Investigative Recommendations



<u>Department of Athletics (4 Open Recommendation)</u>

Inventory Management (1 Open Recommendation)

Executive Owner: Travis Glasgow, Acting Athletic Director

 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.

Action Plan: The Department of Athletics is in the process of meeting with the Division of Finance and Administration regarding the proper reporting of apparel based on IRS guidelines.

Actions Taken to Address Recommendation (actions as of February 4, 2025)

AD Suggs has met with the Division of Finance and Administration; however, no actions were finalized to date.

Actions Taken to Address Recommendation (actions as of August 29, 2025): TBA

Status – Open; Risk Level - Moderate; Anticipated Completion – Spring 2025)

Case 2024-11-298 Women's Basketball Fundraiser (3 Open Recommendations)

Executive Owner: Travis Glasgow, Acting Athletic Director

1. Consult with Human Resources and Legal as appropriate.

Action Plan: TBA

2. Ensure that all cash collections performed by Athletics conform to the FAMU Cash Collections and Controls Manual.

Action Plan: TBA

3. Establish procedures and policies to ensure all funds raised comply with NCAA Bylaws including section 12.5.1.1.e.

Action Plan: TBA

(Status – Open; Risk Level – Low; Anticipated Completion – TBA)

Division of Academic Affairs (5 Open Recommendations)

Case: 2023-1-121 – Alleged Additional Employment Violation (1 Open Recommendation)

Executive Owner: Dr. Allyson Watson, Vice President of Academic Affairs and Provost

- 1. Improve Additional Employment Procedures and Processes.
 - **Action Plan:** To address this issue, it will be discussed during the upcoming Deans' council meeting. Moving forward, the following steps will be implemented:
 - 1. Clear Communication Protocol: All Deans will be reminded that any additional employment involving faculty members across different schools or colleges must be discussed verbally between the Deans involved prior to any submission of requests.
 - 2. Written Documentation Requirement: After verbal discussions, all agreements regarding additional employment must be formalized in writing and shared with both the respective Deans and the Office of Academic Affairs before any employment requests or payments are processed.

Actions Taken to Address Recommendation (actions as of August 20, 2025)

A Standard Operating Procedure will be adopted to standardize the internal submission of RAAE requests. Additionally, the College will conduct annual training sessions, beginning with a Fall 2025 College Meeting, to ensure all faculty and supervisors understand the process. These actions will bring structure and

clarity to the RAAE process and help ensure alignment with BOT Policy 2005-20(2).

Resources required: Time on AOR for the Processes and Procedures committee to develop the SOP.

(Status – Open; Risk Level – Low; Anticipated Completion – December 2025)

2. Require verification of Request for Approval of Additional Employment (RAAE) authorization.

Action Plan: To address this issue, it will be discussed during the upcoming Deans' council meeting. Moving forward, the following steps will be implemented:

- 1. **Clear Communication Protocol**: All Deans will be reminded that any additional employment involving faculty members across different schools or colleges must be discussed verbally between the Deans involved prior to any submission of requests.
- 2. **Written Documentation Requirement**: After verbal discussions, all agreements regarding additional employment must be formalized in writing and shared with both the respective Deans and the Office of Academic Affairs before any employment requests or payments are processed.

Action Plan Complete:

To ensure proper authorization of RAAE forms, the College will ensure an internal review to verify that all required signatures are obtained before any request is forwarded for Provost consideration. Incomplete forms will be returned to the initiator for correction. This step will help ensure compliance with BOT Policies.

Resources required: Staff time to review forms before forwarding to Provost.

(Status – Complete; Risk Level – Low)

Case: 2023-8-164 - Marching 100 Youth Summer Band Camp Safety: Inclement Weather Protocols (2 Open Recommendations)

Executive Owner: Dr. Allyson Watson, Vice President of Academic Affairs and Provost

1. Confirm Blue Room issues are resolved

Action Plan: The Director of Marching Band and Director of Plant Operations and Maintenance (POM) will ensure all non-functioning items in the west side building are removed, and collaborate to keep water fountains, restrooms, and the ice machine operational one month before camp. They will also ensure the air conditioning is functional and secure appropriate systems for heating and cooling. Fans will be installed, including four ceiling fans and four industrial floor fans, for adequate ventilation. Lighting fixtures will be updated for proper visibility during evening rehearsals.

Actions Taken to Address Recommendation (actions as of January 9, 2025)

Dr. Chipman has requested meetings with senior leadership to discuss funding the recommendations. All issues which did not require funding have been resolved (room cleaned, repairs made to water fountain and ice machine). The items from the Cool Down Room have been removed. Dr. Chipman requested funding for furniture to be placed in the Cool Down Room to assist students and staff. Additionally, he has requested funding for an air conditioning unit and industrial fan.

Actions Taken to Address Recommendation (actions as of May 8, 2025)
All repairs have been completed. Furniture has been obtained from surplus.
Awaiting funding for fans from Leadership.

Actions Taken to Address Recommendation (actions as of August 27, 2025) Most corrective actions have been completed, including room cleaning, fountain/ice machine repair, and addition of surplus furniture. The AC has been repaired and verified. The remaining open item is the installation of fans in the Blue Room, for which quotes have been obtained and funding identified but not yet allocated. Completion is anticipated before Summer 2026 Band Camp. Recommendation 3 is implemented with the exception of fans/lighting, which are pending funding (expected completion before 2026 camp).

Division of Finance Administration Response:

Plant Operations and Maintenance (POM) tested and repaired the practice field water fountains. Additionally, POM confirmed that the air conditioning units are in working order and will undergo another inspection before the commencement of the summer band camp. Looking ahead, POM plans to secure proposals for the purchase or replacement of existing fans affixed in the Blue Room, while the Music Department is tasked with identifying the necessary funding.

(Status - Partial; Risk Level - Moderate; Anticipated Completion - December 2025)

2. Conduct an assessment to evaluate the feasibility of adding an outdoor pavilion, tensile roofing, or equivalent

Action Plan: The Director of the Marching Band and the Director of Plant Operations and Maintenance (POM) will work with OFPCS to conduct a comprehensive needs assessment for the summer camp. The current recommendations include:

- Add a permanent tent over the area with outside bleachers.
- Build a 500-seat grandstand pavilion, which has been requested for over six years. It would serve as an outdoor classroom and provide shelter during inclement weather.
- Repair the drill field sound system to ensure its consistent operation for instructional and emergency use.

Actions Taken to Address Recommendation (actions as of January 9, 2025):

Dr. Chipman has requested meetings with senior leadership to discuss funding the recommendations.

Actions Taken to Address Recommendation (actions as of May 8, 2025)

Needs assessment conducted. Estimates have been provided for the tent and sound system, awaiting funding from Leadership.

Actions Taken to Address Recommendation (actions as of August 27, 2025) A full needs assessment has been conducted, with estimates received for tent covering and sound system repair. The proposal for a 500-seat grandstand pavilion requires inclusion in the university's Master Plan update. POM has secured quotes and provided them to the Music Department. Funding decisions remain outstanding; therefore, while assessment is complete, implementation is contingent upon leadership prioritization and budget allocation. Recommendation 4 assessment completed, quotes secured, but implementation requires Master Plan inclusion and funding allocation.

The following are completed:

- Needs assessment conducted.
- Estimates obtained for tent covering and sound system repairs.
- POM secured quotes and provided them to leadership.

The following are pending:

- **Permanent tent/pavilion:** Requires inclusion in Master Plan; Music Department tasked with identifying funding.
- 500-seat grandstand pavilion: Still in proposal stage, tied to capital planning.
- **Drill field sound system repair:** Quote provided, awaiting funding/authorization.

Funding Update: Measurable progress is happening and the band received carry forward funds to have the financial needs they indicated. The funding item has been addressed but we must make sure accountability is still in place for the number of students, staff, leaders and internal control parameters.

Division of Finance Administration Response:

In response to the recommendation to add a permanent tent to cover the outside bleacher, the Physical Operations and Maintenance (POM) department plans to secure pricing, with funding to be identified by the Music Department. Additionally, the proposal to build a 500-seat grandstand pavilion needs to be included in the Master Plan Update, with the Music Department being responsible for identifying funding. POM has obtained a quote and submitted it to Dr. Shelby, the Marching Band Director, and is currently awaiting Chatfield information from the Music Department regarding the purchase.

(Status – Open; Risk Level – Moderate; Anticipated Completion – December 2025)

3. Ensure all prospective volunteers and employees undergo a background check

Action Plan: A collaborative system has been in place between the Office of Continuing Education, HR, the Rattler Card Office, and Housing for more than five years. This system only allows approved staff to be placed on payroll, receive a Rattler Card, and have access to housing and meals. The Summer Camps Coordinator in the OCE will now visit each camp periodically to physically verify that all staff and volunteers have been approved.

Actions Taken to Address Recommendation (actions as of January 9, 2025): Protocol was implemented as planned and will be strictly enforced.

Actions Taken to Address Recommendation (actions as of May 8, 2025) Completed with protocol in place.

Action Plan Complete:

Camp directors submit a list of perspective employees and volunteers to our office. All of these potential staff members must then complete a Level II background screening and the summer camp training course. If both requirements are met successfully, they are eligible to work/volunteer with the program. The Summer Camps Coordinator updates the eligibility list and forwards it to the camp directors daily. Additionally, the eligibility list is forwarded to Human Resources weekly. Supportive documentation, background screening authorization form and the eligibility list for all Band Camp staff, were provided to the Division of Audit. (Status – Complete; Risk Level – Moderate)

4. Submit all volunteer names to Office of Continued Education Action Plan: All prospective volunteers for the summer camp will undergo background screenings and complete the University's training and volunteer form. Their names and forms will be submitted to the Office of Continuing Education (OCE) for approval. Only approved volunteers will be allowed to participate in the camp. The Director of the Marching Band will verify that all participating volunteers have been approved by the OCE. Any volunteers starting after the camp begins will also require OCE approval before participation.

Actions Taken to Address Recommendation (actions as of January 9, 2025): Protocol was implemented as planned and will be strictly enforced.

Actions Taken to Address Recommendation (actions as of May 8, 2025) Completed with protocol in place.

Action Plan Complete:

Final volunteer roster and evidence of approvals for each individual (dates, approver, and required checks completed) were provided to the Division of Audit. (Status – Complete; Risk Level – Moderate)

Case: 2022-4-80 CAFS Contractors - Service Agreement Practices (1 Open Recommendation)

Executive Owner: Dr. Allyson Watson, Vice President of Academic Affairs and Provost

- 1. The Provost work with the Offices of Procurement Services, University Policy, and General Counsel to add right-to-audit language to the university's Professional Services Agreement template. We offer the following language for consideration:
 - a. Persons duly authorized by the university shall have full access to and the right to examine any documentation related to the contract, regardless of the form in which kept, at all reasonable times for as long as records are retained.
 - b. To establish and maintain documentation, as defined by the University, in accordance with generally accepted accounting procedures and practices. This documentation should sufficiently and properly reflect all revenues and expenditures of funds provided by the University under this contract. All pertinent documentation must be retained for a period defined by the University after the termination of the contract. If an audit or investigation has been initiated and findings have not been resolved by the end of this period, the records shall be retained until the resolution of the audit or investigation findings or any related litigation which may be based on the terms of this contract.
 - c. To assure that these records shall be subject at all reasonable times to inspection, review, or audit by Federal, state, or other personnel duly authorized by the university.
 - d. To include these audit, investigation, and record keeping requirements in all approved subcontracts and assignments.
 - e. To cooperate and comply with any inspections, reviews, investigations, or audits deemed necessary by the Division of Audit pursuant to Board of Governor Regulation 4.001, University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement and 4.002, State University System Chief Audit Executives.
 - f. Refusal to comply with these requirements shall constitute sufficient cause to terminate this contract. The university may also disqualify or suspend the Contractor/Provider from bidding on or working as a subcontractor on future contracts.

Action Plan:

The above language will be added to the University Policy after thorough review of the language by the University Counsel and Director of Procurement.

Actions Taken to Address Recommendation (actions as of August 28, 2025)

Dean and General Counsel agree that revisions to the current policy are necessary. While initial discussions have taken place, we recognize that more time is needed to ensure the proposed language is both comprehensive and aligned with institutional priorities.

(Status – Open; Risk Level – Low; Anticipated Completion – December 2025)

Case: 2025-3-320 SBDC Consultant Misconduct (1 Open Recommendation)
Executive Owner: Dr. Allyson Watson, Vice President of Academic Affairs and Provost Issued: August 27, 2025

1. Ensure compliance with *America's SBDC Florida: Standard Operating Policies & Procedures* by confirming that each consultant documents their work to justify compensation.

Action Plan:

TBA

(Status – Open; Risk Level – Low; Anticipated Completion – TBA)

Office of Human Resources (2 Open Recommendations)

Case: 2023-2-131 Alleged Wrongful Termination

Executive Owner: Terrisa Brown, Assistant Vice President of Human Resources

1. Implement procedures for providing resources and training to supervisors on the appointment, onboarding, evaluation, and offboarding requirements of each employee group classification.

Action Plan: In January 2025, the HR department began offering monthly training courses on various topics as a refresher for current and new supervisors, which can be found on our training calendar. For example, on January 8, 2025, we conducted a session on iRattler Time and Labor, focusing on the details of time tracking, labor management, and payroll processing. We plan to continue adding sessions on a recurring monthly basis, including topics such as onboarding, performance evaluations, and the disciplinary process, once we fill two critical vacancies in the employee relations unit. Please refer to the resources required for implementation. The staff employee handbook has been updated and will be distributed via the daily venom and posted on HR and the Policy Office webpages for easy referral.

Resources Required for Implementation

The Employee Relations unit has two critical vacancies: a supervisor and a coordinator. Although these positions have been advertised, the applicant pool has been limited, and salary requirements have posed challenges. As a result,

both positions will be re-advertised. The CHRO is currently managing all employee relations and performance management processes.

Actions Taken to Address Recommendation (actions as of September 2, 2025):

The implementation date was adjusted to October 2025 due to the two key vacancies not being filled in the Spring 2025 as initially anticipated. In the interim, HR plans to meet to schedule a group meeting with all appropriate supervisors who have USPS probationary evaluations due to review the process. This will include an overview of the USPS Probationary form. The time and attendance and onboarding courses have been added to the training calendar on a monthly basis as outlined in the initial plan. The employee handbook was also updated and is currently posted on the HR website.

For the Assistant Director, HR vacancy, HR has interviewed and extended three job offers, all which declined. The position was recently re-advertised, and applications are under review. For the Coordinator, HR vacancy, the candidate declined the job offer and the position was re--advertised, and applications are currently under review. The CHRO is still performing all employee relations tasks to include performance evaluations management for all staff employees. (Status – Partial Completion; Risk Level – Low; Anticipated Completion – October 2025)

 Assess the feasibility of documenting the start date and end date of the probationary period within the employee's HR file and iRattler to be viewable by supervisors.

Action Plan: Our current HRIS system does not show probationary evaluations for supervisors in the Team's section of iRattler. To help with this, HR will generate monthly reports to remind supervisors when their probationary evaluations are due. With the implementation of Workday, supervisors will be able to track and receive electronic reminders for completing probationary evaluations.

Resources Required for Implementation

The Employee Relations unit has two critical vacancies: a supervisor and a coordinator. Although these positions have been advertised, the applicant pool has been limited, and salary requirements have posed challenges. As a result, both positions will be re-advertised. The CHRO is currently managing all employee relations and performance management processes.

Actions Taken to Address Recommendation (actions as of September 2, 2025):

HR began running the report of probationary evaluations in July 2025. To make the completion process easier for supervisors, our office created a paper version that is currently posted on OHR website for probationary evaluations. This will be shared during the group training session.

HR includes a screen shot of the hire date from iRattler as confirmation the probationary period has not expired upon sharing the file with OGC for review.

For the Assistant Director, HR vacancy, HR has interviewed and extended three job offers, all which declined. The position was recently re-advertised, and applications are under review. For the Coordinator, HR vacancy, the candidate declined the job offer and the position was re--advertised, and applications are currently under review. The CHRO is still performing all employee relations tasks to include performance evaluations management for all staff employees. (Status – Ongoing; Risk Level – Low; Anticipated Completion – October 2025)

Student Affairs (1 Open Recommendation)

Case: 2022-12-119 – Alleged Improper Use and Time Recording by SGA Members Executive Owner: Dr. William Hudson, Vice President of Student Affairs

1. In consultation with legal, consider the option of not paying all student government leaders: Each SUS member institution has different SGA constitutions and statutes in the individual institutions have to abide by what has been implemented at the individual institutions. Per Florida statues, the students have a high level of autonomy when it comes to drafting them or amending their documents. A proposal will be tendered to the SGA (specifically the student Senate) by the Vice President for Student Affairs (or his/her designee) that will request the SGA consider: (1) The option of not paying all SGA members and (2) The option of considering SGA members receiving two stipend payments during semester, which will remove the need to complete time sheets throughout the semesters.

Actions in Progress:

This process has to be vetted through the SGA leadership and Human Resources. They are currently researching available options.

Actions Taken to Address Recommendation (actions as of May 21, 2025):

The SGA Constitution and SGA Statutes will need to go through the constitutional amendment process so the aforementioned documents can clearly define what officers are to be paid, the rate of pay, and the method of pay. As it currently stands, the documents do not address a requirement that any SGA member is required to receive monetary compensation - the students just voted to allocate themselves compensation via the Annual A&S Budget.

The difficulty is that the students technically control their Budget and the likelihood that decide to not pay themselves seems low.

The Associate Vice President for Student Affairs and University Ombudsman is working with Human Resources to determine the feasibility option of paying SGA members an end of semester stipend or scholarship, as opposed to the SGA members being considered OPS status employees at the university.

Action Plan Complete:

The Office of Student Affairs has consulted with legal and researched stipend payments within other departments/colleges/schools; and after making inquiries with other SUS member schools. The Office of Student Affairs will institute stipend payments for FAMU SGA members beginning the Spring 2026 semester. Payments will be made midterm and at the end of the term. We will continue OPS contracts with the SGA Branch Leadership (approximately six students) because their office hours can be better documented. A detailed plan is attached for further review.

(Status – Complete; Risk Level – Low)

Case: 2023-3-137 – Financial Aid (1 Open Recommendation)

Executive Owner: Dr. William Hudson, Vice President of Student Affairs

1. To ensure accurate awarding for each student, OFA currently loads student's academic and financial information at the beginning of each semester. The Office of Registrar should implement a monitoring query process to capture any changes in undergraduate and graduate classification programs or plan changes during an active term and advise appropriately. This proactive measure aims to prevent overpayment and alleviate financial burdens on students.

Action Plan:

The Office of the Registrar and the Office of Financial Aid fully comply with the recommended actions to capture student data change requests received before the start of the term, ensuring they are updated appropriately. Student data change requests received during an academic term will be applied to the next semester.

For graduating students, a timely submission of a graduation audit evaluation is required. This ensures the Office of the Registrar completes the active row of enrollment and activates the new row appropriately. The Office of the Registrar will create a monitoring query to identify changes received throughout the term and take appropriate actions.

The Office of Financial Aid has created a query to identify students who have applied for graduation but whose conferral has not been updated. The Office of Financial Aid will collaborate with the Office of the Registrar to update the students' files accordingly before disbursing aid.

Action Plan Complete:

The process has been revised so that Academic Advisors can only modify students' academic plans and majors with an effective date before the start of the academic term. The Office of the Registrar runs queries to identify any changes

to ensure the improved process is effective. The Financial Aid office runs queries to detect multiple enrollments and conducts manual reviews of their assessments.

Every student is reviewed prior to processing. The Office of Financial Aid will continue to oversee and monitor this process and determine whether further improvements are necessary in the future.

(Status - Complete; Risk Level - Low)

2. Expand the review of SFP processes to include additional staff support to verify the accurate retrieval of academic data from Campus Solutions. This step is crucial in mitigating the risk of incorrect payments to students, particularly graduate and professional students.

Action Plan:

The Office of Financial Aid fully complies with the recommendations provided and has completed an Optimization Plan, requesting additional staff positions for quality assurance and technical support.

Actions Taken to Address Recommendation (actions as of August 29, 2025): TBA

(Status - Open; Risk Level - Low; Anticipated Completion - December 2025)

University Advancement (8 Open Recommendations)

Executive Owner: W. Anthony Neal, Vice President of University Advancement

1. Changes to FAMU Policies and Regulations:

Actions Taken to Address Recommendation (actions as of May 14, 2025):

- Reviewed Current Policies and Guidelines: Conducted a thorough review of current FAMU Foundation policies and guidelines to identify specific areas requiring modifications in line with the recommendation. Considered State University System institutions' guidelines, processes and practices.
- Established gift acceptance guidelines for non-publicly Traded or Restricted Stock: A
 gift of an interest in a limited or general partnership or other similar business or of
 stock in a corporation that is not publicly-traded, or of restricted stock of a publiclytraded corporation, may be accepted on behalf of the University by the Foundation
 provided that the appropriate due diligence has been performed by the Gift
 Acceptance Team, consisting of the Assistant Vice President for Major/Principal
 Giving, Director, Financial Services, Director, Prospect Research/Prospect
 Management, and Foundation General Counsel, with advice from other staff as
 needed. The Team will make a recommendation to the Foundation Executive
 Director/Vice President for Advancement regarding acceptance of the gift. Due

- diligence may include assessment of costs related to storage, insurance, transportation, and other carrying costs; potential financial or legal liability; and tax issues for the Foundation. Gifts intended for sale should be evaluated for marketability; gifts intended for use should be reasonably expected to benefit the University and approved by the responsible unit.
- Established a Gift Threshold Guidelines: Prior to obtaining a donor's signature, gift agreements in support of academic, research, and co-curricular initiatives for gifts of \$100,000 and above must be reviewed and approved by University General Counsel. The Vice President for Advancement and Executive Director of the FAMU Foundation is responsible for coordinating with the University General Counsel. Gift agreements and amendments larger than \$100K require all of the following signatures: 1. Donor or Donors; 2. Dean or University vice president who will administer the gift; 3. University General Counsel; 4. Vice President for Research (for gifts supporting research); 5. President of the University; 6. Provost/Vice President for Academic Affairs; and 7. Vice President for Advancement/ Executive Director of the FAMU Foundation.

Actions in progress:

Communication and Training

Action Plan: Develop and implement a communication strategy to inform relevant stakeholders, including Foundation staff, University leadership, and potential donors, about the changes. Provide training sessions to Foundation staff on the updated policies and procedures.

Board Approval of Revised Policies

Action Plan: Present the final draft of the revised guidelines and policies to the Foundation Board of Directors for approval. Ensure that the policies are formally adopted into the Foundation's governance framework.

Implementation and Monitoring

Action Plan: Implement the revised policies immediately upon Board approval. Establish a monitoring process to ensure compliance with the new guidelines and to assess the effectiveness of the policy change. Regularly review the impact of the new policy and make adjustments as needed.

Action Plan Complete:

- 1. Reviewed Current Policies and Guidelines.
- 2. Established gift acceptance guidelines for non-publicly Traded or Restricted Stock.
- 3. Established a Gift Threshold Guidelines.
- 4. Completed Communication and Training.
- 5. Present the final draft of the revised guidelines and policies to the Foundation Board of Directors for approval.
- 6. Implemented the revised policies immediately upon Board approval. Establish a monitoring process to ensure compliance with the new guidelines and to assess the effectiveness of the policy change. Regularly review the impact of the new policy and make adjustments as needed.

(Status - Complete; Risk Level - High)

2. FAMU Regulation Update:

Actions Taken to Address Recommendation (actions as of May 14, 2025):

- Reviewed Current Regulation: Conduct a comprehensive review of the current language in FAMU Regulation, Chapter 1.021, to identify gaps related to the President's responsibility for communicating financial matters to the Board of Trustees.
- Establish a Financial Threshold: Determine a clear financial threshold above which the President is required to report to the Board of Trustees. This threshold should be aligned with the University's financial policies and comparable to peer institutions.
- Drafting the Regulation Update Develop draft language to amend FAMU Regulation, Chapter 1.021. The draft should clearly define the President's responsibility to provide timely and adequate information to the Board of Trustees about significant financial matters exceeding the established threshold.

Actions in progress:

Stakeholder Review and Feedback: Circulate the draft amendment among key stakeholders for feedback. Ensure that the proposed changes are legally sound, clear, and in the best interest of the University's governance framework.

- Board of Trustees Approval: Present the final draft of the regulation update to the University Board of Trustees for review and approval. Ensure that all necessary documentation and rationale for the changes are provided.
- Regulation Implementation: Once approved, formally incorporate the updated regulation into the University's governance documents. Communicate the changes to all relevant parties, including University leadership and administrative departments.
- Training and Communication: Develop and deliver training sessions to university leadership, including the President and senior administrative staff, on the new reporting requirements. Additionally, provide clear communication to all relevant departments about the changes in the regulation.
- Monitoring and Reporting: Establish a monitoring system to ensure compliance
 with the updated regulation. Include periodic reviews and reports to the Board of
 Trustees to confirm that the President is providing timely and adequate financial
 information as required.

Action Plan Complete:

- 1. Reviewed Current Regulation.
- 2. Establish a Financial Threshold: Determine a clear financial threshold above which the President is required to report to the Board of Trustees.
- 3. Develop draft language to amend FAMU Regulation, Chapter 1.021.
- 4. Stakeholder Reviewed and Feedback Circulated.
- 5. Presented the final draft of the regulation update to the University Board of Trustees for review and approval.
- 6. Incorporated the updated regulation into the University's governance documents. Communicated the changes to all relevant parties, including University leadership and administrative departments.

- 7. Delivered training sessions to university leadership, including the President and senior administrative staff, on the new reporting requirements.
- 8. Established a monitoring system to ensure compliance with the updated regulation.

(Status - Complete; Risk Level - High)

3. Analysis of Senior Leadership Reporting Chains Actions Taken to Address Recommendation (actions as of May 14, 2025):

- Reviewed Current Position Descriptions: Conducted a thorough review of the current position descriptions for the Vice President for University Advancement and the Assistant Vice President for University Advancement.
- Drafted Revised Position Descriptions: Revised the position descriptions to include specific language that:
 - Highlights the importance of conducting accurate research on prospective donors.
 - Requires the Assistant Vice President for University Advancement and Vice President to be knowledgeable about the due diligence tools available and when to initiate a due diligence request.
 - Clearly outlines their responsibilities for ensuring compliance with due diligence protocols.
 - Includes accountability measures to prevent future oversights in the donation process.
 - Includes a requirement that the Executive Director of the Foundation hold an annual strategy session in conjunction with the Chair of the Foundation Board of Directors. Facilitation of the strategy session, should the need arise, should be sought by professionals familiar with Foundation best practices and industry trends.
 - Includes professional development requirements within the position description, such as attendance of the annual conference for the Association of Governing Boards.

Actions in progress:

Training and Communication: Develop and deliver training sessions for the Vice President and Assistant Vice President for University Advancement on the updated position descriptions, with a focus on due diligence protocols and the use of available tools. Communicate the importance of these responsibilities to the entire advancement team.

Actions Taken to Address Recommendation (actions as of August 29, 2025):

- 1. Hired a New VP of Advancement and Executive Director for the FAMU Foundation.
- 2. Reviewed Current Position Descriptions: Conducted a thorough review of the current position descriptions for the Vice President for University Advancement and the Assistant Vice President for University Advancement.

- Drafted Revised Position Descriptions: Revised the position descriptions to include specific language that: o Highlights the importance of conducting accurate research on prospective donors.
 - Requires the Assistant Vice President for University Advancement and Vice President to be knowledgeable about the due diligence tools available and when to initiate a due diligence request. o Clearly outlines their responsibilities for ensuring compliance with due diligence protocols.
 - Includes accountability measures to prevent future oversights in the donation process.
 - Includes a requirement that the Executive Director of the Foundation hold an annual strategy session in conjunction with the Chair of the Foundation Board of Directors. Facilitation of the strategy session, should the need arise, should be sought by professionals familiar with Foundation best practices and industry trends.
 - Includes professional development requirements within the position description, such as attendance of the annual conference for the Association of Governing Boards.

(Status – Open; Risk Level – High; Anticipated Completion – December 2025)

4. Revision of University Position Descriptions

Actions Taken to Address Recommendation (actions as of May 14, 2025):

The remaining senior leadership team position description reviews have been incorporated into the University's Resource Optimization Initiative. Phase One of the initiative reviews the administrative structure of the university, along with position descriptions of individuals at the director level and above. Phase one recommendations are expected to be received in April 2025 from Silver and Associates. The current goal is to have all structural changes and revised position descriptions effective July 1, 2025.

Actions in progress:

- 1. Conduct a Comprehensive Review of Current Reporting Chains: Review the existing reporting structure of senior leadership positions within the University. This includes mapping out current reporting lines, identifying overlaps or gaps in oversight, and assessing the clarity of each position's responsibilities. Review the existing reporting structure of senior leadership positions within the University. This includes mapping out current reporting lines, identifying overlaps or gaps in oversight, and assessing the clarity of each position's responsibilities.
- 2. Evaluate Qualifications and Effectiveness of Current Leadership:
 Conduct an evaluation of the qualifications, experience, and performance of individuals in senior leadership roles. This should include a review of their ability to provide effective oversight, accountability, and strategic

- guidance within their respective areas.
- 3. **Benchmarking and Best Practices:** Research and benchmark against best practices in reporting structures, leadership qualifications, and performance evaluation processes from peer institutions. Identify successful models that enhance oversight and accountability in similar university settings.
- 4. **Stakeholder Consultation:** Engage with key stakeholders, including senior leadership and external experts, to gather input on the current reporting structure and potential improvements. Ensure that any changes align with the University's strategic goals and governance needs.
- 5. **Develop a Revised Reporting Structure:** Based on the review, evaluation, and stakeholder feedback, develop a revised reporting structure that strengthens oversight and accountability. Ensure that the new structure clearly defines reporting lines, responsibilities, and accountability mechanisms.
- 6. **Implementation of the Revised Structure:** Implement the revised reporting structure, including any necessary staffing changes, reassignments, or adjustments in responsibilities. Communicate the changes clearly to all affected parties and provide support during the transition.
- Training and Development: Offer training and development opportunities to senior leaders to ensure they are well-equipped to fulfill their roles in the new reporting structure. Focus on enhancing leadership skills, strategic oversight, and accountability.

Actions Taken to Address Recommendation (actions as of August 29, 2025):

As part of the Resource Optimization Initiative management utilized an outside consultant to:

- 1. Conducted a Comprehensive Review of Current Reporting Chains.
- 2. Evaluated Qualifications and Effectiveness of Current Leadership.
- 3. Researched and benchmarked best practices in reporting structures.
- 4. Engaged with key stakeholders, including senior leadership and external experts, to gather input on the current reporting structure and potential improvements. Ensure that any changes align with the University's strategic goals and governance needs.

Actions in progress:

- Develop a Revised Reporting Structure: Based on the review, evaluation, and stakeholder feedback, develop a revised reporting structure that strengthens oversight and accountability. Ensure that the new structure clearly defines reporting lines, responsibilities, and accountability mechanisms.
- 2. Implementation of the Revised Structure: Implement the revised reporting structure, including any necessary staffing changes, reassignments, or

- adjustments in responsibilities. Communicate the changes clearly to all affected parties and provide support during the transition.
- 3. Training and Development: Offer training and development opportunities to senior leaders to ensure they are well-equipped to fulfill their roles in the new reporting structure. Focus on enhancing leadership skills, strategic oversight, and accountability.

(Status – Open; Risk Level – High; Anticipated Completion – December 2025)

5. Office of Advancement Training

Actions in progress:

Develop Training Curriculum: Design a training curriculum focused on due diligence for donors. The curriculum should cover:

- The importance of due diligence in the donation process.
- Specific procedures for conducting due diligence on all donors.
- Tools and resources available for donor research.
- Identification and handling of derogatory information.
- Protocols for escalating issues to the vice president or executive vice president level.

Identify Training Participants: Identify all individuals within the Office of Advancement who will be required to participate in the training. This should include all staff members involved in donor relations, fundraising, and gift acceptance.

Schedule and Deliver Training Sessions: Schedule and conduct mandatory training sessions for all identified participants. Ensure that the training is delivered in a format that accommodates all staff, such as in-person workshops, webinars, or online modules. Provide opportunities for participants to ask questions and engage with the material.

Create and Distribute Due Diligence Guidelines: Develop and distribute written guidelines on due diligence procedures to all staff in the Office of Advancement. These guidelines should include step-by-step instructions for conducting due diligence, criteria for identifying derogatory information, and the process for escalating issues.

Implement a Due Diligence Checklist: Create a due diligence checklist that must be completed for every donor before accepting a gift. This checklist should ensure that all necessary steps are taken, and it should be signed off by the responsible staff member and reviewed by a supervisor before proceeding with the gift acceptance.

Establish an Escalation Protocol: Formalize a protocol for escalating derogatory information identified during due diligence to the vice president or executive vice president level. This protocol should include clear criteria for what constitutes derogatory information and detailed steps for escalation.

Continuous Improvement and Refresher Training: Provide regular refresher training sessions to ensure that all staff remain informed about due diligence procedures. Update the training curriculum and guidelines based on feedback, new tools, or changes in compliance requirements.

Actions Taken to Address Recommendation (actions as of August 29, 2025):

- 1. Training Consultation: We engaged Alexander Haas to deliver training sessions.
- 2. Training Timeline: A training timeline has been developed and finalized.
- 3. Create and Distribute Due Diligence Guidelines: Develop and distribute written guidelines on due diligence procedures to all staff in the Office of Advancement. These guidelines should include step-by step instructions for conducting due diligence, criteria for identifying derogatory information, and the process for escalating issues.
- 4. Implement a Due Diligence Checklist: Create a due diligence checklist that must be completed for every donor before accepting a gift. This checklist should ensure that all necessary steps are taken, and it should be signed off by the responsible staff member and reviewed by a supervisor before proceeding with the gift acceptance.
- 5. Establish an Escalation Protocol: Formalize a protocol for escalating derogatory information identified during due diligence to the vice president or executive vice president level. This protocol should include clear criteria for what constitutes derogatory information and detailed steps for escalation.
- 6. Develop Training Curriculum: Design a training curriculum focused on due diligence for donors. The curriculum should cover: o The importance of due diligence in the donation process. o Specific procedures for conducting due diligence on all donors. o Tools and resources available for donor research. o Identification and handling of derogatory information. o Protocols for escalating issues to the vice president or executive vice president level.

Actions in Progress:

- Identify Training Participants: Identify all individuals within the Office of Advancement who will be required to participate in the training. This should include all staff members involved in donor relations, fundraising, and gift acceptance.
- Schedule and Deliver Training Sessions: Schedule and conduct mandatory training sessions for all identified participants. Ensure that the training is delivered in a format that accommodates all staff, such as in person workshops, webinars, or online modules. Provide opportunities for participants to ask questions and engage with the material.
- 3. Continuous Improvement and Refresher Training: Provide regular refresher training sessions to ensure that all staff remain informed about due diligence procedures. Update the training curriculum and guidelines based on feedback, new tools, or changes in compliance requirements

6. Policy for Different Types of Gifts, Including Private Stock Transfers

- Reviewed Current Policies and Guidelines: Conducted a thorough review of current FAMU Foundation policies and guidelines to identify specific areas requiring modifications in line with the recommendation. Considered State University System institutions' guidelines, processes and practices.
- Established gift acceptance guidelines for non-publicly Traded or Restricted Stock: A gift of an interest in a limited or general partnership or other similar business or of stock in a corporation that is not publicly-traded, or of restricted stock of a publicly-traded corporation, may be accepted on behalf of the University by the Foundation provided that the appropriate due diligence has been performed by the Gift Acceptance Team, consisting of the Assistant Vice President for Major/Principal Giving, Director, Financial Services, Director, Prospect Research/Prospect Management, and Foundation General Counsel, with advice from other staff as needed. The Team will make a recommendation to the Foundation Executive Director/Vice President for Advancement regarding acceptance of the gift. Due diligence may include assessment of costs related to storage, insurance, transportation, and other carrying costs; potential financial or legal liability; and tax issues for the Foundation. Gifts intended for sale should be evaluated for marketability; gifts intended for use should be reasonably expected to benefit the University and approved by the responsible unit.

Actions in progress:

Training and Education: Develop and deliver training programs for Foundation leadership and relevant staff on the newly established policy, with a focus on the intricacies of private stock transfers and other complex donations. The importance of due diligence and compliance with legal and ethical standards. The specific protocols and documentation requirements for different types of gifts.

Actions Taken to Address Recommendation (actions as of August 29, 2025):

- 1. Reviewed Current Policies and Guidelines: Conducted a thorough review of current FAMU Foundation policies and guidelines to identify specific areas requiring modifications in line with the recommendation. Considered State University System institutions' guidelines, processes and practices.
- 2. Established gift acceptance guidelines for non-publicly Traded or Restricted Stock: A gift of an interest in a limited or general partnership or other similar business or of stock in a corporation that is not publicly-traded, or of restricted stock of a publicly- traded corporation, may be accepted on behalf of the University by the Foundation provided that the appropriate due diligence has been performed by the Gift Acceptance Team, consisting of the Assistant Vice President for Major/Principal Giving, Director, Financial Services, Director, Prospect Research/Prospect Management, and Foundation General Counsel, with advice from other staff as needed. The Team will make a recommendation to the Foundation Executive Director/Vice President for Advancement regarding

acceptance of the gift. Due diligence may include assessment of costs related to storage, insurance, transportation, and other carrying costs; potential financial or legal liability; and tax issues for the Foundation. Gifts intended for sale should be evaluated for marketability; gifts intended for use should be reasonably expected to benefit the University and approved by the responsible unit.

Actions in progress:

1. Training and Education: Develop and deliver training programs for Foundation leadership and relevant staff on the newly established policy, with a focus on the intricacies of private stock transfers and other complex donations. The importance of due diligence and compliance with legal and ethical standards. The specific protocols and documentation requirements for different types of gifts.

(Status – Open; Risk Level – High; Anticipated Completion – December 2025)

7. Comprehensive Training

Actions in progress:

- 1. **Develop Training Modules:** Develop a series of training modules that cover the following key areas:
 - Chain of Command: Clear guidelines on the chain of command in the gift process, including when and how senior leadership should be involved.
 - Due Diligence Procedures: Detailed instructions on the requisite documentation for due diligence, including who is responsible for completing and verifying these documents.
 - Documentation and Signatures: Step-by-step guidance on who should sign various documents during the gift process and at what stages these signatures are required.
 - Announcement Protocols: Guidelines on when public announcements of donations should be made, ensuring that all due diligence and necessary approvals are completed beforehand.
- **2. Identify Training Participants:** Identify all individuals within the Office of Advancement and related departments who are involved in the gift process. Ensure that the training reaches everyone responsible for any aspect of gift acceptance, documentation, or announcements.
- 3. **Schedule and Deliver Training Sessions:** Schedule and deliver comprehensive training sessions to all identified participants. Ensure that the sessions are interactive and provide opportunities for participants to ask questions and clarify any doubts.
- 4. **Create and Distribute Reference Materials:** Develop and distribute reference materials, including quick reference guides, checklists, and flowcharts, that participants can use during the gift process. These materials should reinforce the training content and provide easy- to-access information on chain of command, due diligence, documentation, and announcement protocols.

Actions Taken to Address Recommendation (actions as of August 29, 2025):

1. Training Consultation: We engaged Alexander Haas to deliver training sessions.

2. Training Timeline: A training timeline has been developed and finalized.

Actions in Progress:

- 1. Develop Training Modules: Develop a series of training modules that cover the following key areas:
 - Chain of Command: Clear guidelines on the chain of command in the gift process, including when and how senior leadership should be involved.
 - Due Diligence Procedures: Detailed instructions on the requisite documentation for due diligence, including who is responsible for completing and verifying these documents.
 - Documentation and Signatures: Step-by-step guidance on who should sign various documents during the gift process and at what stages these signatures are required.
 - Announcement Protocols: Guidelines on when public announcements of donations should be made, ensuring that all due diligence and necessary approvals are completed beforehand.
- 2. Identify Training Participants: Identify all individuals within the Office of Advancement and related departments who are involved in the gift process. Ensure that the training reaches everyone responsible for any aspect of gift acceptance, documentation, or announcements.
- Schedule and Deliver Training Sessions: Schedule and deliver comprehensive training sessions to all identified participants. Ensure that the sessions are interactive and provide opportunities for participants to ask questions and clarify any doubts.
- 4. Create and Distribute Reference Materials: Develop and distribute reference materials, including quick reference guides, checklists, and flowcharts, that participants can use during the gift process. These materials should reinforce the training content and provide easy- to access information on chain of command, due diligence, documentation, and announcement protocols.

(Status – Open; Risk Level – High; Anticipated Completion – December 2025)

8. Changes to FAMU Policies and Regulations

Actions Taken to Address Recommendation (actions as of May 14, 2025):

Review Current Policies and Practices: Conduct a review of current policies and practices regarding the reporting of donations to the University BOT and Foundation BOD. Identify any existing gaps and compare them with the settlement agreement threshold policy.

Actions in progress:

Determine Appropriate Donation Threshold: Collaborate with the University BOT and Foundation BOD to determine an appropriate financial threshold for donations that should trigger mandatory reporting to both boards. Consider factors such as the University's financial landscape, the potential impact of donations, and best practices from peer institutions.

Draft Policy for Reporting Threshold: Draft a formal policy that establishes the agreed-upon threshold for informing the University BOT and Foundation BOD about

donations. The policy should outline the procedure for reporting and specify the types of donations that require notification (e.g., cash, stock, real estate).

Review and Approve the Policy: Present the draft policy to the University BOT and Foundation BOD for review and/or approval. Make any necessary revisions based on their feedback to ensure the policy is comprehensive and aligns with both boards' expectations.

Implement the Reporting Procedure: Implement the new reporting procedure, ensuring that all relevant departments and staff are aware of the threshold and the steps to be taken when a donation meets or exceeds it. Incorporate the procedure into the University's governance and operational frameworks.

Communicate the New Policy: Communicate the new policy to all relevant stakeholders, including University leadership, the Foundation BOD, the University BOT, and Advancement staff. Ensure that the communication is clear and that all parties understand the importance of the threshold for transparency and oversight.

Actions Taken to Address Recommendation (actions as of August 29, 2025): All individuals involved in the gift process should receive comprehensive training on the following:

- 1. Chain of Command: Clear guidelines on the chain of command and when senior leadership should become involved in the gift process.
- 2. Due Diligence Procedures: The requisite documentation required for due diligence and who is responsible for ensuring it is completed.
- 3. Documentation and Signatures: Understanding who should sign the documents and at what stage.

Actions in Progress:

- 1. Training Consultation: We engaged Alexander Haas to deliver training sessions.
- 2. Training Timeline: A training timeline has been developed and finalized.

(Status – Open; Risk Level – High; Anticipated Completion – December 2025)

9. BOT Fiduciary Duties:

Actions Taken to Address Recommendation (actions as of January 31, 2025):

- 1. Review Current Communication and Reporting Practices: Conduct a thorough review of the current communication and reporting practices between the University administration, the BOT, and the FAMU Foundation Board of Directors (BOD). Identify any gaps or instances where the BOT and BOD may have been excluded from critical discussions or decisions.
- Implement Regular Reporting Mechanisms: Implement regular reporting mechanisms to keep the BOT and BOD informed of critical issues. This could include:
 - Quarterly Reports: Provide detailed quarterly reports on the University's financial status, legal matters, and compliance issues.
 - Special Briefings: Schedule special briefings for the BOT and BOD

- when significant decisions are pending or when urgent matters arise.
- Access to Information: Ensure that BOT and BOD members have access to relevant documents and data needed to make informed decisions.

Actions in progress:

- 1. **Establish Clear Guidelines for BOT and BOD Involvement:** Develop clear guidelines that outline when and how the BOT/BOD should be informed and involved in critical discussions and decisions. These guidelines should include:
 - a. **Criteria for Critical Information:** Define what constitutes critical information that must be shared with the BOT and BOD(e.g., significant financial decisions, legal matters, ethical concerns, etc.).
 - b. **Communication Protocols:** Establish protocols for ensuring that information is communicated to the BOT and BOD in a timely and comprehensive manner, including regular updates and emergency notifications when necessary.
 - c. **Meeting Inclusions:** Ensure that the BOT and BOD is included in relevant meetings where decisions are being made that impact the University's financial health and integrity.
- Training for BOT and BOD Members: Provide training for BOT and BOD
 members on their fiduciary duties, the importance of being informed, and the
 specific types of information they should expect to receive. This training
 should also cover how to interpret financial reports, legal updates, and
 compliance information.

Actions Taken to Address Recommendation (actions as of August 29, 2025):

- 1. Reviewed current communication and reporting practices.
- 2. Implemented regular reporting mechanisms.
- 3. Established clear guidelines for BOT and BOD involvement.

Actions in Progress:

 Training for BOT and BOD Members: Provide training for BOT and BOD members on their fiduciary duties, the importance of being informed, and the specific types of information they should expect to receive. This training should also cover how to interpret financial reports, legal updates, and compliance information.

(Status – Open; Risk Level – High; Anticipated Completion – December 2025)

10. Training on Non-Disclosure Agreements (NDA):

Actions in progress:

- 1. **Develop Training Curriculum:** Create a comprehensive training curriculum that covers:
 - The scope and legal implications of NDAs and the FAMU Confidentiality Agreement.
 - The importance of transparency in university operations.
 - Guidelines on when and how information covered by these agreements can be shared with the BOT, BOD, and other key stakeholders.

- Case studies or scenarios illustrate proper and improper use of NDAs and confidentiality agreements.
- Identify Training Participants: Identify all staff members who are involved in negotiating, signing, or enforcing NDAs and confidentiality agreements, as well as those who may need to share sensitive information with the BOT or other stakeholders. This may include senior leadership, legal counsel, FAMU Foundation staff, and advancement officers.
- 3. Schedule and Deliver Training Sessions: Schedule and conduct training sessions for all identified participants. Ensure the sessions are interactive, allowing participants to ask questions and engage with the material.
- 4. **Create and Distribute Reference Materials:** Develop and distribute reference materials that participants can use after the training. These materials should include:
 - Summaries of key points from the training.
 - Quick reference guides on the scope of NDAs and confidentiality agreements.

Flowcharts or decision trees for determining when and how information should be shared with the BOT, BOD, or other stakeholders.

(Status – Open; Risk Level – High; Anticipated Completion – December 2025)

Office of Information and Technology (2 Open Recommendations)

Case: 2023-7-158 Alleged Misuse of Job Title

Executive Owner: Robert Senior, Chief Information Officer

 In coordination with the Provost of Academic Affairs and appropriate leadership including, Chief Operating Officer, Vice President for Finance and Administration Office of Human Resources, and Interim President, develop a reporting structure from organizational IT units to the CIO as well as ensure a distinction between college-specific IT personnel job titles and ITS job titles.

Action Plan:

The Chief Information Security Officer will meet with Provost Watson, Chief Operating Officer, Vice President for Finance and Administration, the Office of Human Resources, and President to discuss the forthcoming IT initiatives at the University. This meeting will serve to develop a reporting structure from organizational IT units to the CIO. This is an alignment with the resource optimization project which is currently underway.

Actions Taken to Address Recommendation (actions as of August 27, 2025): TBA

(Status – Open; Risk Level – Low; Anticipated Completion – TBA)

2. In collaboration with the Provost of Academic Affairs and Academic Human Resources, redefine job titles of college-specific IT personnel to include the specific college that the IT personnel represent.

Action Plan:

The Chief Information Security Officer will work with Provost Watson, Chief Operating Officer, Vice President for Finance and Administration, the Office of Human Resources, and President to conduct a comprehensive review of the current job titles of all college-specific IT personnel across the University. This review will focus on identifying misrepresentations and ensuring that job titles accurately reflect the college each IT staff member serves.

In addition, personnel whose roles primarily consist of performing IT functions will be asked to have their positions transferred to ITS as part of the IT centralization effort and in alignment with the resource optimization project. This will help deliver a higher and more consistent level of service across all departments and divisions.

Actions Taken to Address Recommendation (actions as of August 27, 2025): OITS conduct a comprehensive review of the current job titles of all college-specific IT personnel across the University. In addition, OITS has begun their review and have identified and documented approximately 30 employees who have an IT job title outside of ITS.

(Status - Open; Risk Level - Low; Anticipated Completion - TBA)

Staff Highlights

Congratulations Are In Order!





NANCY SHEPHERD

DOA's Lead Senior Auditor and Employee of Quarter has loaned her CPA skills to the University Controller's Office until October 31, 2025 as part of a broader initiative to strengthen financial oversight, internal controls, and audit readiness.



TRYSTAL WRIGHT

Our Audit Director presented at the Association of Inspectors General (AIG) Training Institute in Columbus, OH, engaging Certified Inspectors General Auditor (CIGA) candidates on forward-thinking topics like: 'Harnessing the Power of A.I.' and 'What if AI Wrote an Audit Report.' This presentation showcased innovative approaches to audit planning and reporting enhancing audit efficiency.



JOSEPH MALESZEWSKI

The Vice President for Audit and Chief Audit Executive was named Course Director for the AIG Training Institute, a prestigious role that reflects his leadership and expertise in the field of auditing.



JAYC

CRISENCIA BROWN

Born July 14, 2025, weighing 7 lbs., 7 oz., Baby Jayce has made our Staff Auditor a Mommy!! Both mother and child are healthy and Crissy is currently enjoying maternity leave. She plans to return on November 3rd.



ERICA THAMES

Our Investigations Manager has developed a Strategic Roadmap that outlines the vision, objectives, and key milestones for elevating our investigative operations. As part of this initiative preliminary steps have already been taken to initiate the accreditation process.

