

THE
DIVISION
OF AUDIT
PRESENTS

THE AUDIT REPORT
JANUARY 2026

THE AUDIT BOWL: TACKLING FRAUD HEAD ON



A
message
from our
VP

Locker
Room
Talk

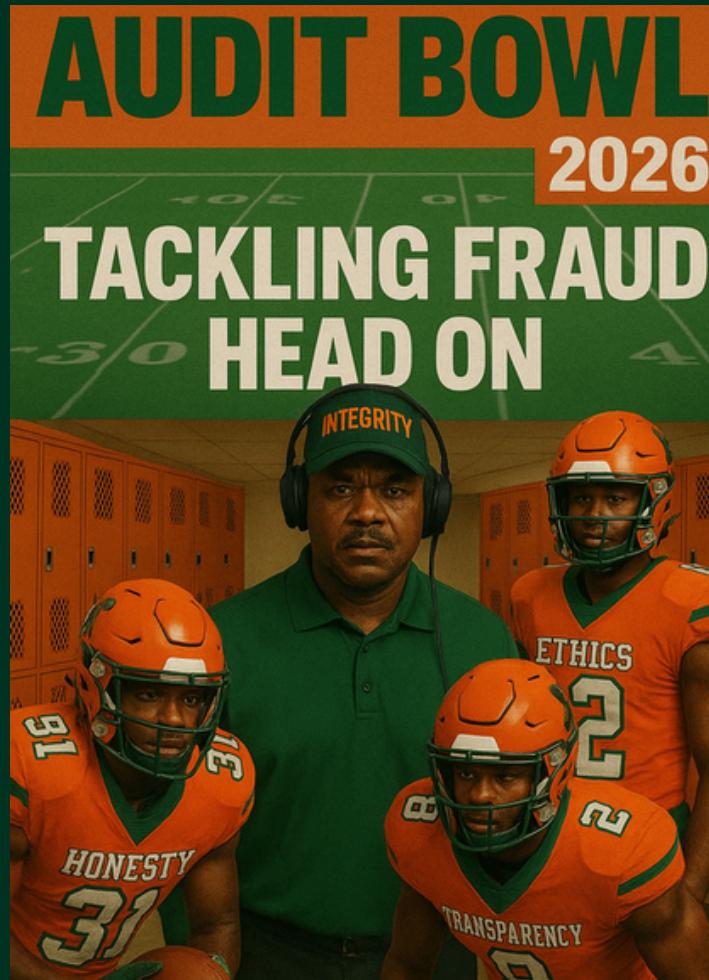
ISSUE 12
TODAYS NEWS FEATURES

Game
Film
Review

4th
Quarter
Pressure

DOA
Highlight
Reel

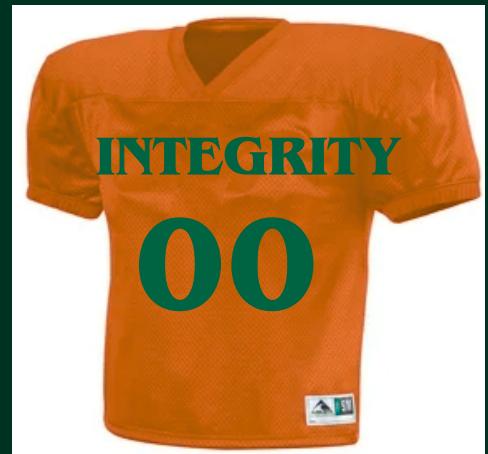
and more.....



In every organization, integrity is the ultimate game-changer. The Audit Bowl takes the field to spotlight how strong leadership, ethical decision-making, and proactive oversight work together to prevent fraud before it gains ground.

This issue breaks down the fundamentals; leading by example, recognizing red flags, and reinforcing ethical culture, so everyone knows the game plan and plays their position.

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A MESSAGE FROM OUR VP



Welcome to the Audit Bowl, team!

As we close out the year and gear up for a strong finish, our Division is excited to bring you this football-themed newsletter designed to strengthen our fundamentals, sharpen our playbook, and reinforce the values that make FAMU a championship-caliber institution.

Just like on the field, success in auditing, compliance, and investigations requires discipline, preparation, teamwork, and integrity. Each article in this edition brings you insights from our talented staff—helping all of us stay ready for whatever comes at us during the next drive. This edition includes:

- **Coaching the Team – Modeling ethical behavior and knowing when to “call timeouts” when controls break down**
- **The Defensive Playbook – Internal control best practices as the backbone of a winning strategy**
- **Fourth Quarter Pressure – Balancing workload, ethics, and accuracy when the clock is ticking**
- **Flag on the Play – Common policy violations and how to avoid costly penalties**
- **Locker Room Talk – Truths, myths, and misconceptions about investigations**
- **Cyber Defense – Strengthening our protection against phishing, ransomware, and password reuse**
- **Game Film Review – Lessons learned from fraud cases at peer institutions**

Coaching the Team: How Supervisors Can Model Ethics, Mentor Others, and Call Timeouts When Controls Break Down



-Trystal Wright, Audit Director



Every winning football team knows that championships aren't earned on game day, they're built during practice, in the locker room, and through consistent leadership from the coaching staff. Managing operational or administrative teams are no different. Supervisors and managers play a crucial role in setting the tone, modeling ethical behavior, and mentoring staff, and stepping in when controls start breaking down. In management, leaders are both coaches and players. How they guide the team can be the difference between a clean season and a costly fumble. Let's dive into some practical strategies for coaching your team to victory while keeping your control environment strong, ethical, and ready for anything.

Lead by Example: Show the Team How the Play Is Run

- Follow the policies you expect others to follow.
- Explain the 'why' behind decisions.
- Own mistakes openly and correct them quickly.
- Be dependable, your consistency becomes your team's standard.

Develop the Bench: Mentor the Next Generation

- Giving regular feedback (your 'game film review').
- Encouraging critical thinking and problem-solving.
- Sharing practical lessons learned.
- Creating a safe space for questions and concerns.

Call Timeouts Early: Address Control Breakdowns Quickly

- Spotting control failures quickly.
- Gathering the right team members for a short, focused huddle.
- Identifying root causes and adjusting the process.
- Documenting what changed and why.

Empower the Team to Throw a Flag

- Praising employees who identify risks early.
- Ensuring staff know where and how to report concerns.
- Communicating that retaliation won't be tolerated.

Finish Strong

- Recognize staff who demonstrate ethical behavior, strong controls, and collaborative problem-solving.
- After major audits or close calls, conduct a quick post-game review: What went well? What should change? What needs to be coached differently next time?



LOCKER ROOM TALK

MYTHS VS. TRUTHS ABOUT INVESTIGATIONS

By: Teresa Chambliss, Investigator

Myth X

ONLY SERIOUS MISCONDUCT RESULTS IN AN INVESTIGATION.



Investigations can be triggered by a wide range of issues, including policy questions, procedural concerns, or allegations that ultimately do not involve wrongdoing.

Myth X

Anonymous complaints cannot be investigated.



Many investigations begin with anonymous reports. While anonymity may limit follow-up, investigators can still assess facts, patterns, and available evidence.

Myth X

Investigators are out to 'get' someone.



Investigators aim for neutrality, follow policy, and document methods; intake, plan, interviews, evidence handling, analysis, findings.



GAME

FILM

REVIEW

Great teams study game film—including rivals. Today, we're reviewing a costly turnover by Texas Southern University (TSU). Auditors found hundreds of millions in potential misappropriations: 743 invoices worth \$282.2M paid to vendors with expired contracts, 8,144 invoices totaling \$158M processed before approvals, plus delayed reporting and incomplete asset tracking. Now TSU faces the ultimate penalty, the risk of frozen state funding.

The impact is severe: a funding freeze could cripple student services and operations, while public trust and confidence in higher education oversight are already eroding.

Accreditation risk looms, threatening long-term reputational damage.

Students, faculty, and staff all feel the pressure. It's like fans watching a last-second fumble.



What can FAMU learn? Tighten our defense: strong internal controls, valid contracts for every invoice, and payments only after approval. Make compliance and ethics training routine, like practice drills. Finally, benchmark top institutions to adopt best practices and stay ahead.

TSU's mistakes show that financial governance is more than paperwork, it's the backbone of trust and sustainability. At FAMU, we can learn from this, sharpen our playbook, and keep driving toward success. In this league, one bad call can cost more than a trophy. It can cost the season.

By: Erica Thames, Investigations Manager

TACKLING FRAUD HEAD ON

Defense Wins Championships

Y	G	C	R	R	R	I	S	K	T	C	C	A	R
P	P	C	O	N	T	R	O	L	S	P	X	C	E
U	G	O	V	E	R	N	A	N	C	E	Y	C	P
P	L	L	Y	K	U	P	C	H	M	T	S	O	O
D	E	T	E	C	T	I	O	N	I	C	T	U	R
G	H	S	V	L	U	Q	D	R	I	V	E	N	T
E	O	V	E	R	S	I	G	H	T	I	G	T	I
O	H	U	N	N	S	E	T	C	K	F	J	A	N
S	A	U	D	I	T	E	M	F	K	D	W	B	G
A	L	E	Q	N	Z	Z	V	R	K	Z	O	I	Q
X	N	L	I	C	L	N	V	A	J	A	O	L	R
V	J	K	Z	S	P	H	V	U	Q	F	L	I	P
G	Q	T	V	M	M	S	G	D	E	X	F	T	U
N	C	O	M	P	L	I	A	N	C	E	M	Y	Z

Find these defensive plays:

- FRAUD
- AUDIT
- ETHICS
- COMPLIANCE
- INTEGRITY
- ACCOUNTABILITY
- DETECTION
- GOVERNANCE
- CONTROLS
- RISK
- REPORTING
- OVERSIGHT



4TH QUARTER PRESSURE

By Chathy "CiCi" Chandler

On the gridiron, even the best offense fails if the playbook is overloaded, the snap count is misread, or execution lacks discipline. The same applies in a university setting: balancing workloads, upholding ethics, and ensuring accuracy is critical. Especially during high-pressure periods like compliance deadlines or accreditation reviews. When these elements fall out of sync, the result is costly turnovers: rushed analysis leads to flawed conclusions, ethical lapses damage credibility, and accuracy errors erode trust.

Winning teams rely on smart strategies. Prioritize accuracy over speed. It's better to have a delay of game than a bad play. Use internal controls and peer reviews as your defensive line to catch errors early. Hold weekly huddles to redistribute workloads and prevent burnout. Automate routine tasks so staff can focus on critical decisions. Set clear ethical standards and open channels for reporting issues, reinforced by training and alerts to prevent blind spots.



When ethics, accuracy, and workload balance align, confidence grows, decisions improve, and trust soars. This disciplined approach builds a culture of integrity, sustainable productivity, and championship-level success, just like our 2023 Cricket Bowl team: every player knows their role, executes with excellence, and contributes to a winning legacy. That's not just victory, that's a dynasty!



In every great football game, penalties can change the momentum in an instant. A perfectly executed drive can be stopped by a single misstep—a false start, a hold, or a late hit that pushes the team back and forces them to regroup. The same is true in the workplace. Even the most dedicated players on our university team can accidentally commit “policy penalties” that slow down operations, create risks, or trigger a closer look from auditors and investigators.

Most Common Infractions

FALSE START

Just like a player jumping off the line too early, employees sometimes move forward on purchases, travel, or personnel actions without securing the required approvals.

How to avoid it:

- Review your department's approval procedures before committing funds or making decisions.
- When in doubt, pause before you snap and ask for confirmation.

DELAY OF GAME

Missing Deadlines/Late submissions—such as timesheets, audit/investigative document requests, reports, or grades—create delays across multiple departments.

How to avoid it:

- Use reminders, checklists, and calendar alerts.
- Communicate early if you anticipate a delay—don't let the clock run out.

ILLEGAL FORMATION

When the formation is wrong, the whole play collapses. At work, skipping steps or ignoring Standard Operating Procedures (SOPs) can cause confusion, errors, and compliance issues.

How to avoid it:

- Review current SOPs regularly, especially when responsibilities change.
- Ask questions when a process seems unclear, outdated, or inconsistent.

UNSPORTSMANLIKE CONDUCT

Inappropriate Workplace Behavior
Unprofessional behavior, disrespectful communication, or bypassing proper channels can cause conflict and damage team morale.

How to avoid it:

- Practice respect and professionalism in all interactions.
- Elevate concerns through the appropriate supervisor or university resource.

HOLDING

Mishandling Sensitive Information

Improperly handling confidential or protected information can create major setbacks for the entire institution.

How to avoid it:

- Follow approved data storage and handling SOPs.
- Secure documents by locking physical files and encrypting digital information.
- Report accidental disclosures immediately—early reporting reduces risk.

WINNING STRATEGY

Avoiding policy violations isn't about perfection—it's about awareness, preparation, and teamwork. By understanding the rules, communicating openly, and correcting mistakes quickly, we help keep the university penalty-free and moving steadily toward shared success.

From Sideline to Scrimmage: Building a Stronger Cyber Defense

By Jayla Livingston-Miller

In higher education, cyber threats don't rest. They run trick plays, test for gaps, and wait for missed reads. This year, our Division kicked off Cybersecurity Awareness Month with a focused defensive campaign to sharpen instincts, reinforce fundamentals, and strengthen our posture. Through weekly flyers in *The Daily Venom*, development of the Sistas in Cyber Panel, and continued CMMC readiness work, we reinforced one message: cyber defense is a team sport — and every employee is on the field.

Opening Drive: Awareness as Pre-Season Training

Cybersecurity requires practice and shared discipline. Our campaign served as a pre-season camp, reminding employees to think before clicking, verify requests, report suspicious messages, and protect authentication credentials. Even without formal feedback, it visibly demonstrated leadership commitment and promoted cybersecurity as an ongoing mindset rather than an annual requirement.

Weekly Play Calls via The Daily Venom

Four short, themed flyers presented fast “sideline plays” on phishing awareness, recognizing AI-assisted deception, strengthening passwords through passphrases and MFA, and maintaining good cyber hygiene through system updates, safe downloading, disciplined data handling, and timely reporting. They offered quick reminders that support smart decisions and help prevent avoidable “interceptions.”

We win when everyone plays their position. Defense wins championships — and cybersecurity is ours.

Coach's Message: From the CISO's Sideline

“Collaborating with Audit has been instrumental in advancing our shared mission to protect the organization. Your insight professionalism, and dedication continue to strengthen our risk awareness improve sore processes, and reinforce accountability across the enterprise.”
~Arthur Bialowas, Chief Information Security Officer

Locker Room Culture: The Sistas in Cyber Panel

Awareness is also shaped by representation and voice. Our upcoming Sistas in Cyber Panel will highlight women in cybersecurity, explore threats impacting higher education, and bring lived experiences into ongoing education and defense. When people see themselves reflected in the mission, engagement grows and cybersecurity becomes cultural, not just procedural.

Final Whistle: Cyber Defense Is Everyone's Job

Our efforts were designed to be visible, educational, and proactive — strengthening awareness, culture, and compliance readiness. Even without formal response metrics, results are reflected in improved conversations, stronger collaboration, and clearer expectations across Audit, Technology, and Information Security. Every careful click, verification step, strong password, reported concern, and readiness action keeps attackers from gaining yardage.

THE DEFENSIVE PLAYBOOK

LIKE A DEFENSIVE LINEBACKER GUARDING THE END ZONE, YOU NEED TO PROTECT YOUR COMPANY'S ASSETS, REPUTATION AND COMPLIANCE. UNEXPECTED CIRCUMSTANCES, RISKS, EVEN ATTEMPTED FRAUD KEEP COMING AT YOU.

WHAT'S YOUR PLAN? FAMU HAS YOUR BACK WITH A FIVE-POINT PLAYBOOK OF INTERNAL CONTROLS. KNOWN AS THE COSO FRAMEWORK, IT CONSISTS OF THE FOLLOWING FIVE PRINCIPLES

1. Control Environment: The Defensive Line Foundation

Analogy: The defensive line sets the tone for the entire defense. If they're disciplined and strong, the rest of the team plays with confidence.

Internal Control Parallel: The control environment is your culture of integrity, ethical values, and leadership commitment. Without this foundation, your defense collapses.

Key Message: "A strong defensive line starts with strong leadership and clear expectations."

3. Control Activities: Defensive Schemes

Analogy: Zone coverage, man-to-man, blitz packages—these are the plays that stop the offense from gaining yards.

Internal Control Parallel: Control activities are your policies, procedures, and approvals that prevent or detect errors. They're the tactical moves that neutralize risks.

Key Message: "Execute the right play at the right time to block risk."

2. Risk Assessment: Reading the Offense

Analogy: Before the snap, defenders study the quarterback's tendencies and the offense's formation. They anticipate where the play might go.

Internal Control Parallel: Risk assessment identifies where threats could exploit weaknesses—financial misstatements, compliance gaps, or operational inefficiencies.

Key Message: "Know your opponent. Anticipate risks before they advance."

4. Information & Communication: Sideline Signals

Analogy: Coaches send signals to keep the defense aligned. If communication breaks down, players miss assignments and the offense scores.

Internal Control Parallel: Timely, accurate information ensures everyone knows their role and can adjust quickly. It's the lifeline of effective control.

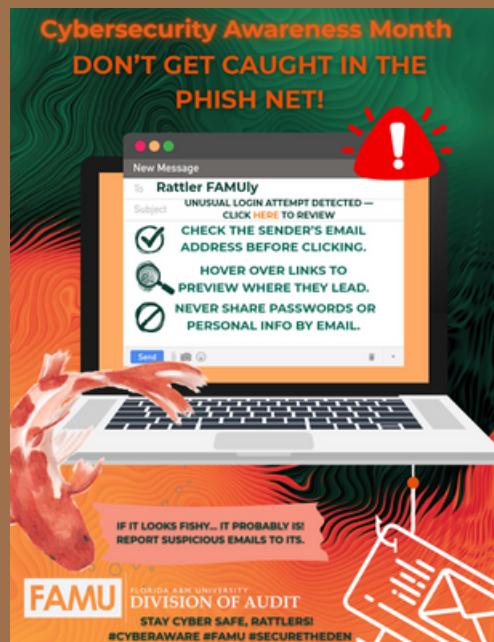
Key Message: "Clear signals keep the team united and responsive."

By: Nancy Shepherd, Lead Senior Auditor

DOA'S HIGHLIGHT REEL



During Fraud Awareness Week, the Division hosted a Fraud Awareness Scavenger Hunt and Fraud Quiz. The events increased awareness of red flags, reporting duties, and internal controls while encouraging team engagement. Three winners were recognized. Don't miss next year's events; more opportunities to learn and compete are on the way



Investigations Manager, Erica Thames, presented at AI's Impacting on Investigative Reporting that was hosted by Northwest Florida ACFE at the University of West Florida.

In October we celebrated Cybersecurity Awareness Month which reminded us that cybersecurity is everyone's responsibility. Staying alert, using strong passwords, and recognizing online threats help protect personal and organizational information.



Investigator, Teresa Chambliss and Investigation's Manager Erica Thames attended Managing the Accreditation Process training in Panama City, Florida in November. The training equips you with the knowledge and tools needed to navigate accreditation requirements confidently, efficiently, and strategically.





DOA'S HIGHLIGHT REEL

Continued...

In September, Trystal Wright (Audit Director), Nancy Shepherd (Lead Senior Auditor), Jayla Miller (Senior IT Auditor), Chathya Chandler (Audit Manager), and Erica Thames (Investigations Manager), attended the Association of College and University Auditors Conference (ACUA) in Lexington, Kentucky. The conference serves as a forum for members to exchange knowledge and ideas related to auditing, regulatory compliance, and risk management in higher education. Trystal Wright and Nancy Shepherd were selected to share their expertise as presenters at the conference.



Trystal and Erica attended The IGNITE Conference in October 2025 which focuses on important ideas that will shape the future of internal auditing. The conference includes time to meet and connect with others, engaging speakers, and sessions about key risks and new ideas.

Our time together extends beyond the work we do. Even when we're not working, we value meaningful moments of connection and team bonding. During the holidays, we gathered for our holiday luncheon at Wakulla Lodge, sharing laughter, fellowship, and appreciation for one another.



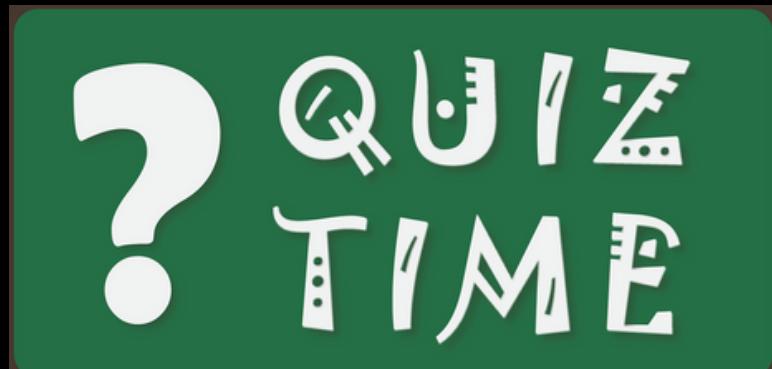


PASS OR PENALTY



FRAUD EDITION

1. or Fraud is usually committed by strangers with no connection to the organization.
2. or Strong internal controls can reduce the risk of fraud but cannot eliminate it entirely.
3. or Long-tenured employees are less likely to commit fraud because they are loyal.
4. or Financial pressure, opportunity, and rationalization are key factors in why fraud occurs.
5. or Fraud is always easy to detect through routine audits.
6. or Management override of controls is one of the most significant fraud risks.
7. or Segregation of duties helps prevent fraud by reducing one person's control over a process.
8. or Missing documentation is always a sign of fraud.
9. or Employees are more likely to report fraud when reporting mechanisms are confidential.
10. or Fraud can occur even in organizations with ethical values and policies.



MISSION STATEMENT

The Division's mission is to enhance and protect the value of FAMU and its stakeholders by providing excellence in risk-based and objective assurance, advice, and insight through the promotion of accountability, integrity, and efficiency.



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