

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

Audit and Compliance Committee Meeting
Thursday, June 8, 2023
8:30 a.m.

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

AGENDA

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

ACTION ITEMS

- | | | |
|------|--|-----------------|
| III. | Minutes: Consideration of Approval – February 16, 2023 | Trustee Reed |
| IV. | Division of Audit Annual Work Plan | Joe Maleszewski |
| V. | University Code of Conduct University Regulation 1.019 | Rica Calhoun |

INFORMATIONAL ITEMS

- | | |
|---|--------------------------------------|
| Office of Compliance and Ethics: | Rica Calhoun |
| VI. Office of Compliance and Ethics Update | |
| Division of Audit: | Joe Maleszewski and
Deidre Melton |
| VII. Risk Assessment | |
| VIII. I/C Assessment – President Robinson’s I/C Assurance Statement | |
| IX. Audit and Investigative Follow-up | |
| X. External Audit Updates | |
| XI. ERM Updates | |
| XII. Division of Audit Update | |
| XIII. Adjournment | |

FAMU BOT
Audit and Compliance Committee Meeting
June 2023

MINUTES

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



Audit & Compliance Committee Meeting

Trustee Craig Reed, Chair

Grand Ballroom

Thursday, February 16, 2023 – 8:30 AM

Committee Minutes

Members Present Trustee Craig Reed (Chair), Trustee Ann Marie Cavazos, Trustee Michael Dubose, and Trustee Belvin Perry (Vice Chair)

Chair Craig Reed called the meeting to order. Ms. Kimberly Taylor called the roll. A quorum was established. Chair Reed acknowledged two (2) Action Items:

- Minutes: Consideration of Approval – December 8, 2022; and
- Performance-based Funding Data Integrity Certification.

The first action item – Chair Reed acknowledged consideration of the Thursday, December 8, 2022, Audit and Compliance Committee Meeting Minutes. A motion was made by Trustee Belvin Perry, Jr., and seconded by Trustee Ann Marie Cavazos. The motion carried and the December 8, 2022, minutes were approved.

The second action item – Chair Reed requested VP Maleszewski present two related items. First, the Performance-based Funding Data Integrity Certification document for which the Board of Governors annually requires both the Board Chair and the President to sign after Board of Trustees approval. The second item is the Division of Audit's Performance-based Funding Data Integrity Audit which serves as a basis for Chair Lawson's and President Robinson's approval of the Performance-based Funding Data Integrity Certification document. VP Maleszewski indicated that the audit had no adverse audit findings and the Division of Audit recommends that the Board Chair and President sign the Data Integrity Certification with its associated representations without modification.

Chair Reed asked for a motion to approve the Performance-based Funding Data Integrity Certification document. A motion was made by Trustee Belvin Perry, Jr., and seconded by Trustee Ann Marie Cavazos. A vote was called, the motion carried, and this item was included in the consent agenda for Full Board approval consideration.

Informational Items:

The first Informational Item – Chair Reed acknowledged Chief Compliance Officer (CCO) Calhoun to present the Office of Compliance and Ethics updates. CCO Calhoun reported on the upcoming FAMU Fundamentals mandatory training which rolls out in

March 2023. She provided a summary and update on investigative activities, and reviewed key initiatives related to Foreign Influence.

Trustee Dubose inquired about whether there were any systemic fraud or conflicts of interest issues. COO Calhoun and VP Maleszewski responded that processes are in place and there were no specific systemic fraud-related issues. COO Calhoun focused on the need for continued education on conflicts of interest and commitment as well as open lines of communications between employees and managers. Trustee Dubose inquired about cybersecurity and urged continued vigilance on this important topic.

Trustee Cavazos inquired regarding the processes for handling Investigations and how outcomes are made known to complainants. COO Calhoun indicated that once an investigative report is generated, there is a distribution list, and the complainant and the respondent are on that distribution list. She further clarified that complainants can contact her office with any specific inquires and that there is an open line of communication.

COO Calhoun provided an update regarding staffing of the Athletics Compliance function which currently has six incumbents with whom she collaborates with to provide enhanced Athletics compliance, services, and support. COO Calhoun indicated that the target date for offer employment on the remaining position is March 2023 and that the position has been advertised. The six (6) members are:

1. Brittney Johnson, Senior Associate Athletic Director for Compliance/Senior Woman Administrator;
2. Lori Goodart, Associate Athletic Director for Compliance, Financial Aid and Benefits;
3. Kelley Bickham, Coordinator, Athletics Compliance (Certification and Eligibility);
4. Jerry Goodson, Coordinator, Athletics Compliance (General Compliance);
5. Tia Huie, Coordinator, Athletics Compliance (Financial Aid and Benefits); and
6. Alexis Davenport, Graduate Assistant, Athletics Compliance.

COO Calhoun then reported on "What's Next with OCE," highlighting the implementation of external review recommendations; FAMU Fundamentals 2023 communications and training module rollout; and the Athletics Compliance Onboarding and Process Review.

The second Informational Item – Chair Reed acknowledged VP Maleszewski and AVP Melton to present the following informational items:

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

AVP Melton, reported on three audit follow-up items. The one closed item related to Federal Contracts and Grants Disclosures. One of the two remaining open items related to monitoring follow-up on the resolution of ADA issues with Bragg memorial Stadium. AVP Melton noted that this item is considered low risk as many of the safety and ADA issues have been addressed by stadium renovations and other interim measures have been taken (e.g., ADA portable restrooms). The remaining open item is

noted as high risk and relates to Emergency Preparedness and the need for a budget and dedicated hurricane shelters.

VP Maleszewski then presented on Investigative Follow-up, highlighting that 8 of the 15 items being tracked (all related to Athletics) have been successfully addressed since the November 2022 report. The remaining 7 items being tracked are underway with 4 of those items being 90% or more complete. VP Maleszewski brought attention to the need for Athletics to work with the CFO to address student travel (Per Diem) and tax reporting for apparel when it meets the IRS definition of a benefit/perquisite.

VP Maleszewski presented an external audit update highlighting the National Alumni Association for their work to complete the final corrective actions recommended by CROWE in their review of all State University System Direct Support Organizations. He noted that the Florida Auditor General's annual Financial Statement audit is currently in fieldwork status with a report expected in March 2023. He then discussed that the United States Department of Education Elementary and Secondary School Emergency Relief und (ESSER) Governor's Emergency Education Relief Fund (GEER) Oversight and Review is in progress. Finally, the Athletics Action Plan independent review is in progress by Thomas, Howell, Ferguson with work on track.

VP Maleszewski acknowledged AVP Melton to provide an Enterprise Risk Management (ERM) update in her capacity as the University's Chief Risk Officer (CRO). CRO Melton provided an update on the establishment of a subcommittee to the Enterprise Risk Management Advisory Committee called the Risk Managers Subcommittee. This important subcommittee began meeting in January 2023 under Co-Chairs CRO Melton and COO Edington. The purpose of this subcommittee is to take traditional risk areas with vital health and safety issues impacting our students, faculty and staff daily.

CRO Melton, introduced and acknowledged Mr. Ashley Davis, Emergency Management Director for a *Risk Partner Spotlight*. Mr. Davis provided updates on FAMU ALERT; Pre-Event Contracts; FEMA Reimbursements; and Emergency Preparedness Training.

CRO Melton then reviewed key ERM update including the University-wide risk assessment; an upcoming Risk Bulletin on Talent Management; the Performance-base Funding metrics risk assessment; the Athletics risk dashboard; and the upcoming FAMU Fundamentals session on ERM.

VP Maleszewski wrapped up the informational items by providing a Division of Audit update focused on filling a staff auditor vacancy; the successful completion of the *Cybersecurity Maturity Model Certification Registered Practitioner* designation by Senior IT Auditor William Thomson; the election of Deidre Melton as the 2023 Audit Committee Chair for Leon County; and the completion of a Division of Audit Power Skills Lab on Control Self-Assessment.

As there was no further business, Chair Reed adjourned the Audit and Compliance Committee Meeting.

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AUDIT WORK PLAN



FLORIDA A&M UNIVERSITY
DIVISION OF AUDIT

Division of Audit FY 2023- 2024 Work Plan

Report #22-23-008

May 26, 2023



EXECUTIVE SUMMARY

The work plan projects included in this report are risk-based to provide the most effective coverage of University operations and utilization of Division of Audit (DoA) resources in areas where assurance, advisory, and risk management services can assist management in achievement of the University's strategic priorities and business objectives.

In planning our work, we heavily weighted the operational and financial impacts of statutory and regulation changes, and the university's associated responses while taking into consideration where our efforts could best support the University's Strategic Plan priorities and goals, and the President's Goals.

This plan will guide our activities over the next year and will be adjusted to meet management's and the Board's needs as other priorities are identified.

DRAFT



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DRAFT



BACKGROUND

Professional auditing standards¹ state that the chief audit executive (CAE) must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization’s goals. Additionally, the CAE must review and adjust the plan, as necessary, in response to changes in the organization’s business, risks, operations, programs, systems, and controls. The CAE must then communicate the internal audit activity’s plans and resource requirements, including significant interim changes, to senior management and the board for review and approval.

Every entity exists to realize value for its stakeholders. Value is created, preserved or eroded by management decisions in all aspects of an entity’s activities, from strategy setting to daily operations. Entities failing to recognize the risks they face, from external or internal sources, and to manage them effectively, can destroy value. An effective starting point for understanding risk is to take a look at all aspects of an entity’s activities.

The 2023-2024 Audit Work Plan, was developed based on information from a university-wide risk assessment that included risk surveys, workshops, and other channels of communication with leadership, faculty, staff, and students. The top ten risks for the university are identified in the chart below.

FAMU TOP 10 RISKS for FY 2023 - 2024			
1	Campus Safety and Security	6	Emergency Preparedness
2	Talent Management	7	Culture of Accountability
3	IT/Cybersecurity	8	Privacy and Data Governance
4	Staff and Student Mental Health	9	Legislation Impacts from Florida’s 2023 Session
5	Organizational Change Management	10	Athletics

The internal audit and enterprise risk management function work plans are designed to address high risk areas of the university and support the achievement of [Boldly Striking, Florida A&M University’s \(FAMU\) 2022-2027 Strategic Plan](#).

¹ International Standards for the Professional Practice of Internal Auditing (Standards) – Performance Standards 2010 Planning



INTERNAL AUDIT RESOURCES

The Division of Audit has the following staff to support the internal audit function and work plan.



Joseph Maleszewski
VP for Audit/CAE
(1800 Hours)



Deidre Melton
AVP for Audit/CRO
(900 Hours)



Arriet Foster
Lead Sr. Auditor & Investigator
(1800 Hours)



Trystal Wright
Sr. Auditor & Investigator
(1800 Hours)



William Thomson
Sr. IT Auditor & Investigator
(1800 Hours)



Erica Thames
Sr. Auditor & Investigator
(1800 Hours)



Crisencia Brown
Auditor & Investigator
(1800 Hours)



Rasheedat McKay
Auditor & Investigator
(1800 Hours)



INTERNAL AUDIT WORK PLAN



Board of Trustees (Mandatory)

- Athletics Financial Review - Fall 2023
- Athletics Financial Review - Spring 2023



Florida Board of Governors (Mandatory)

- Performance-based Funding Data Integrity Audit (Strategic Priority 4)
- Foreign Influence Audit (Strategic Priority 2)
- Post-Tenure Review Audit (Strategic Priority 2)



Operational

- Property Management Audit (Strategic Priority 5)
- Campus Safety & Security (Strategic Priority 5)



Academic Affairs Advisory Services

- Colleges & Schools: Performance Based Funding (Strategic Priority 4)
- Colleges & Schools: National Rankings (Strategic Priority 1 - 2)
- Colleges & Schools: Strategic Plan (Strategic Priorities 1 - 5)
- Colleges & Schools: Operations (Strategic Priority 5)



IT/Cybersecurity

- Cybersecurity Maturity Model Certification Level 1 Self- Assessment (Strategic Priority 2)
- Gramm-Leach Bliley Act Audit (Strategic Priority 5)



FAMU Committees

- Athletic Action Plan Implementation Team and Workgroup (Strategic Priority 5)
- Metrics and Rankings Workgroup (Strategic Priorities 1 - 5)
- Civil Discourse Committee (Strategic Priority 1 - 2)



Training and Awareness

- Fraud Awareness Week (Strategic Priority 5)
- Internal Audit Awareness Month (Strategic Priority 5)
- FAMU Fundamentals (Strategic Priority 5)
- FAMU Management Seminar (Strategic Priority 5)



DoA Services

- External Audit Coordination
- Investigative Services
- Management Requests
- Audit, Advisory, & Investigative Follow-up



ENTERPRISE RISK MANAGEMENT RESOURCES

The Division of Audit has the following staff to support the ERM function and work plan.



Deidre Melton
AVP for Audit & Chief Risk Officer
(900 Hours)



William Knight
ERM Coordinator
(1800 Hours)

We have requested the following additional staff resources through the University's budget process for the 2023-2024 fiscal year. The work plan is built on the assumption that we will receive the requested positions.



Future Employee #1
Operations ERM Coordinator
(1800 Hours)



Future Employee #12
ERM Analyst
(1800 Hours)

Additional assistance is expected through the Federal Work Study Program. This program allows for the ERM function to receive two student workers for approximately 15 hours per week during the Fall and Spring terms.

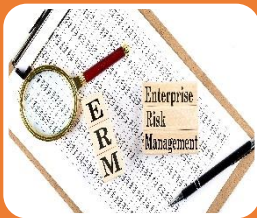


ENTERPRISE RISK MANAGEMENT WORK PLAN



ERM Purpose and Scope

- ERM Policy Review
- Risk Appetite Statement Review
- Strategic Plan Risk Assessment
- Risk Based Budget Tools



ERM Centralization and Accountability

- ERMAC: Strategic and Performance
- ERMAC: Operational Risk Managers (Cohort 1)
- ERMAC: Operational Risk Managers (Cohort 2)



ERM Process

- Risk Workshops
- Risk and Controls Certification Program
- University Risk Assessment
- Risk Mitigation
- Risk Alerts - Emerging Risks
- Risk Bulletins



Campus Risk Management Culture

- ERM Awareness Week
- ERM On-Demand Training Courses
- Risk Champion Program
- ERM Newsletter and Infographics
- Risk Culture Survey



Special Projects

- Crisis Management Toolkit
- Cybersecurity Toolkit
- Athletics Risk Toolkit
- Artificial Intelligence Risk Toolkit
- ERM Standard Operating Procedures



PROJECT TEAM

Engagement was conducted by



Deidre Melton, MBA, CFE, CIA, CISA, CISM, CDPSE, CRISC, CRMA
Associate Vice President for Audit and Chief Risk Officer

Engagement was supervised and approved, and distributed by:



Joseph K. Maleszewski, MBA, CIA, CGAP, CISA, CIG, CIGA, CIGI, CCEP,
CCA, CFE
Vice President for Audit, Chief Audit Executive, and Inspector General

STATEMENT OF ACCORDANCE

The Division of Audit'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.

We developed the work plan in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require we plan and conduct a risk assessment to use as a basis for the development of the audit work plan aligned with university goals. We believe the evidence obtained provides a reasonable basis for our risk assessment and conclusions based on our objectives.

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

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

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CODE OF CONDUCT

ACTION ITEM: Univ. Reg. 1.019

To support our efforts in complying with recent legislation related to Civil Discourse, we have developed proposed revisions to University Regulation 1.019. The goal of this review and revisions is to add additional language that aligns with University expectations and provides clarifying terms.

Material changes are:

1. Including language in the introduction related to freedom of expression and civil discourse;"
2. Clarifying that participation in investigative activity is required.

RECOMMENDATION: It is recommended that the Board of Trustees approves the revisions to University Regulation 1.019

Florida Agricultural and Mechanical University Regulation



1.019 University Code of Conduct.

As members of the Florida A&M University (University) community, all faculty, staff, students, members of the Board of Trustees, University officers and affiliates are responsible for sustaining the highest ethical standards of professional conduct and integrity for this institution, and for the broader community in which we function. We share responsibility for this institution and for its enterprises. The University's Strategic Plan outlines the core values we hold as essential to responsible professional behavior, which include: integrity, accountability, innovation, and inclusion. The ethical principles espoused by the Florida Code of Ethics for Public Officers and Employees in Chapter 112, Part III of the Florida Statutes (Code of Ethics), reinforce our commitment to the University's values. ~~Therefore, a~~Adherence by trustees, officers, faculty, staff, student employees, contractors and others acting on behalf of the University, to the standards set forth in this Code of Conduct is an integral part of the University's goal of attracting quality students, faculty, and staff, while ensuring a safe and healthy environment for all members of the campus community. Further, the University supports and encourages a full and open discourse and the robust exchange of ideas and perspectives. While the University upholds these freedoms, the University will not permit speech, expression, or assembly that advocates lawlessness and/or violence, or restrains, disrupts, or interferes with activities of members of the University community, whether by physical force or intimidation. The Code of Conduct outlines behavioral standards for members of the University community and for those acting on behalf of the University.

(1) *Applicability.* This Code of Conduct applies to the following members of the University community: a) faculty, staff, and students who are paid for working for the University; b) Board of Trustees; c) consultants, vendors and contractors and other individuals using University resources or facilities, or receiving funds administered by the University; and d) individuals who perform services for the University as volunteers and who assert an association with the University. Any reference to members of the University community as provided in this regulation shall refer to the above referenced persons.

(2) *Compliance with Laws and University Rules and Policies.* Per Section 1012.80, Florida Statutes, members of the University community shall comply with the applicable standards, policies, rules, regulations and state and federal laws that govern and guide their work. The University promotes ongoing and open communication at all levels of the institution. As such, administrators, supervisors and managers are responsible for supporting and monitoring compliance. Members of the University community have an obligation to report any behavior that they believe is unethical or in violation of state or federal law, regulations, or university policies. See Section 17 of this Regulation for reporting options.

(3) *Disruptive Conduct.* The University strives to maintain an environment in which members of the University community treat each other with dignity and respect. University Regulation 10.111 prohibits individuals from acting intentionally to impair, interfere with, or obstruct the orderly conduct, processes and functions of the University. This includes substantially disrupting a student's, employee's, or the University's performance, opportunities or benefits.

(4) *Conflicts of Interest and Commitment.* Faculty and staff of the University owe their primary professional allegiance to the University and its mission. The University has an obligation to internal and external stakeholders to use their

resources responsibly and, where required, for designated purposes. Thus, all officers, faculty, principal investigators, staff, student employees and others acting on behalf of the University hold positions of trust, and the University expects them to carry out their responsibilities with the highest level of integrity and ethical behavior. Outside activities are defined as any employment or activities entered into in addition to an individual's employment at the University, that utilize the knowledge, skills, abilities or expertise the individual uses to carry out their University duties. Outside activities, including any interest, obligation, or relationship that could potentially be, or appear to be, in conflict with the interests of the University, including those of immediate family members, must be disclosed to the University immediately so it can be managed appropriately. Conflicts of interest can often be managed to eliminate the risk of damage to the University, but only if they are promptly disclosed.

Failure to disclose outside activities related to an actual, apparent, or possible conflict of interest or commitment is a violation of this Regulation, as well as other applicable conflict of interest policies (including University Regulations 6.002 and 10.122) and the Florida Code of Ethics.

(5) *Political Activities.* Employees with intentions to seek election to and hold public office must notify the President or President's designee of such intentions. The President or President's designee will determine whether the employee's candidacy for holding public office will interfere with the full and faithful discharge of the employee's duties, as outlined in the University Regulation 10.123 and Section 104.31, Florida Statutes.

(4)(6) *External Communication on Behalf of the University.* Pursuant to the University Communications Policy, the Office of Communications is the official University representative to the media and is tasked with establishing and cultivating relationships with journalists, publications and broadcast networks/channels, as well as responding to media inquiries, issuing official statements and announcements and providing guidance and leadership to the

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University community about relevant media guidelines and best practices.

All University leaders, faculty, staff, partners, vendors and contractors must coordinate with the Office of Communications to develop and distribute news and information about the University and to participate in solicited and unsolicited media interviews or media events. Use of University logos and identity must be used in accordance with the University Style Guide and other applicable policies.

~~(5)(7)~~ *Contract Authority.* The acceptance of an agreement, including sponsored project funding, may create a legal obligation on the part of the University to comply with the terms and conditions of the agreement and applicable laws and regulations. Therefore, only individuals who have authority delegated by an appropriate University official are authorized to enter into agreements on behalf of the University. All agreements, understandings, and contracts must be reviewed by the Office of General Counsel before execution.

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~~(6)(8)~~ *Confidentiality and Privacy.* The University community shall use confidential information acquired in the course of University business only for official or legal purposes, and not for personal or illegal advantage, during or after such affiliation. It is imperative that each community member complies with all state and federal laws, agreements with third parties, and University policies, regulations and procedures pertaining to the use, protection and disclosure of such information. Such policies apply even after the business relationship with the University ends.

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~~(7)(9)~~ *Gifts and Entertainment.* Employees must abide by expectations outlined in University regulation, policy, and the Florida Code of Ethics regarding the solicitation or acceptance of anything of value from third parties. Members of the University community are prohibited from soliciting or accepting anything of value based on the understanding that their official position will be

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influenced by such a gift. Employees identified as a financial disclosure reporting individual or procurement employee have additional restrictions from donors who are lobbyists, principals, political action committees or vendors doing business with the university.

~~(9)~~(10) *Record Keeping.* Employees are expected to demonstrate a commitment to transparency in the retention and management of records that have sufficient

administrative, legal, fiscal, or historical value pursuant to University policy, the Public Records Law (Chapter 119, Florida Statutes), and the general records schedule published by the Florida Department of State's Division of Library and Information Services (notably, schedules GS1-SL and GS5).

Records are defined as "all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of physical form or characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by an agency." Employees are prohibited from destroying documents in violation of law or policy, in response to, or in anticipation of, an investigation, audit, or litigation.

~~(9)~~(11) *Proper Use and Protection of University Assets.* The University community will strive to preserve, protect and enhance the University's assets by making prudent and effective use of University resources and property and by accurately reporting its financial condition. All funds provided for research must be spent in ways consistent with funding requirements and incompliance with guidelines on allowable costs (i.e. 2 CFR Part 200 Subpart E).

~~(10)~~(12) *Misuse of Public Position.* Employees may not use or attempt to use their official position or any property or resource within their trust to obtain special privilege, benefit, or exemption for themselves or others.

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~~(11)~~(13) *Fraud.* As outlined in BOT Policy 2020-01, fraud occurs when an individual obtains something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity's assets, bribery, or the use of one's position for personal enrichment ~~through the deliberate misuse or misapplication of~~ an organization's resources. Fraud generally means an act of deception, bribery, forgery, extortion, theft, misappropriation, false representation, conspiracy, corruption, collusion, embezzlement, or intentional concealment or the omission of material facts. Members of the University community must mitigate the risk of fraud by fulfilling their duties honestly, while immediately reporting any observed or suspected irregularities to their immediate supervisor.

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University employees, consultants, vendors, or persons doing business with FAMU who have knowledge of a fraud, misappropriation, or other impropriety shall immediately notify his/her supervisor and/or the Division of Audit.

~~(12)~~(14) *Complaints may be made anonymously.* Acts of fraud, as well as the failure to report incidents in good-faith or suspected incidents of fraud, is a violation of this Regulation. Examples of fraud include, but are not limited to:

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- a. Any dishonest or fraudulent act;
- b. Falsification of documents;
- c. Misappropriation of funds, supplies, or other assets;
- d. Impropriety in the handling or reporting of money or financial transactions;
- e. Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; or,
- f. Any similar or related irregularity.

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The Division of Audit has the primary responsibility for the investigation of all suspected fraudulent acts as defined above. The Division of Audit will issue

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reports to appropriate designated personnel detailing the findings.

~~(13)~~(15) *Health and Safety*. Members of the University community are expected to perform their duties in accordance with applicable health and safety laws, regulations, policies, and procedures. Members are also responsible for compliance with the health, safety, and risk management program and are required to immediately report workplace/campus injuries, illnesses, and unsafe conditions to the University Department of Environmental Health and Safety and the Office of Risk Manager.

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~~(14)~~(16) *Sustainability*. We are all responsible for the continued viability of Florida A&M University and our local and regional communities. The University is committed to operating in an environmentally responsible manner, from the procurement of services to the operation of offices and facilities, and other business activities. Members of the University community must comply with all applicable environmental laws and regulations as well as commitments to sustainable practices and environmental protection outlined by the University's Sustainability Institute.

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~~(15)~~(17) *Information Technology*. Pursuant to University Regulation 5.003 (Electronic Connectivity), members of the University community play a role in safeguarding information systems by adhering to established University controls and applicable law and policy. Members do not have an expectation of privacy in the use of University computers and systems. Cyber security and systems training are required of all employees before they are permitted access to these systems. Members are prohibited from using University computers or systems in furtherance of personal or political business.

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Information Technology Services tracks software vulnerabilities and applies patches as soon as they become available. To that end, users of the University network shall not:

- Undermine the security or the integrity of computing systems or networks or attempt to gain unauthorized access;
- Use any computer program or device to intercept or decode passwords or similar access control information;
- Knowingly or intentionally transmit, download, or upload any material that contains viruses, trojan horses, worms, time bombs, cancelbots, phishing, or any other harmful programs;
- Transmit, download, or upload any material that contains software or other material protected by federal or state intellectual property laws unless the user owns or controls the rights thereto or has received all necessary consents; or
- Use FAMU electronic connectivity for the exchange of pirated software.

~~(16)~~(18) *Reporting Suspected Violations.*

- a. Members of the University community are required to report violations of applicable University policy, government contracts, and grant requirements, as well as state and federal laws and regulations. Prompt reporting of possible violations is required as it gives the University the opportunity to investigate the matter and take corrective action where needed. Complainants may initially report their concerns through their normal management chain of command, beginning with one's immediate supervisor. If it is inappropriate to report to the immediate supervisor, (e.g., the suspected violation is by the manager or the complainant is generally uncomfortable), individuals may go to a higher level of management within the college, department, or report directly to the Office of Compliance and Ethics, Office of General Counsel, Division of Audit, the Office of Human Resources or the Office of Equal Opportunity Programs. Managerial and supervisory personnel must maintain an open-door policy and take proactive measures to assure their staff that the institution supports a culture that values ethical behavior and compliance.
- b. Managers/Supervisors are responsible for reporting complaints received to

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the Office of Compliance and Ethics, either directly or through the University's Compliance and Ethics Hotline. As appropriate, the Office of Compliance and Ethics coordinates with the Division of Audit, the Office of Human Resources, the Office of Equal Opportunity Programs and other relevant areas, both internal and external. Employees are not exempt from the consequences of wrongdoing by self-reporting, although self-reporting may be considered in the determination of an appropriate course of action.

- c. Compliance and Ethics Hotline. Members of the University community may use the University Compliance and Ethics Hotline to report complaints of misconduct outlined in this Regulation. The Hotline allows reporting by phone or online, with an option for anonymous reporting.
- d. Other Reporting Avenues. While the Office of Compliance and Ethics coordinates the Compliance and Ethics Hotline, violations may also be reported internally to the offices listed above. Externally, suspected violations of state and federal laws may be reported to the Florida Board of Governors' Office of Inspector General and Director of Compliance or the State of Florida Whistleblower's Hotline.

~~(17)~~(19) *False Reports.* Submitting a report that is known to be false (made in bad faith) is a violation of this Regulation and will result in discipline up to and including potential termination from employment, in accordance with applicable University regulations, policies, and collective bargaining agreements.

~~(18)~~(20) *Investigation.* Preliminary Review and Investigation. University offices tasked with investigation take every reported concern seriously. All concerns will be assessed through intake to determine the appropriate course of action. If an investigation is warranted, such initial investigation will be completed within a reasonable timeframe. The primary investigator will provide appropriate updates to the parties.

- a. Independence. Investigators are responsible for establishing and

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maintaining independence so that conclusions and recommendations are impartial in both fact and appearance. The investigator must consider organizational, personal, and external impairments that impact the investigators' ability to perform work impartially.

- b. Confidentiality. Such reports may be made confidentially, and even anonymously. Confidentiality will be maintained to the extent legal and practicable, informing only those personnel who have a need to know such information.
- c. Cooperation. All members of the University community are ~~expected~~required to cooperate fully in any external or internal investigation. A copy of this Regulation will be provided to all employees.
- d. Interference. The integrity of an audit, investigation, or administrative action is vital in ensuring a fair and equitable outcome for all parties involved. Members of the University community are prohibited from impeding any audit or investigation. Examples of interference includes, but is not limited to: disclosing information inappropriately, making false statements, failing to respond timely to requests for information or tampering with evidence.
- e. Referral. Decisions to prosecute or refer the investigation results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and executive level leadership~~senior management~~.
- f. Investigative Reports. Despite the disposition, investigative activity will result in a written report. Reports shall be fair, objective, and present the results of investigation in a clear manner.

~~(19)~~(21) Retaliation. Members of the University community are prohibited from engaging in retaliation against another for reporting compliance or ethics related concerns or participating in an investigation due to such reports. Findings of retaliation are independent of the underlying claim of violation and will result in disciplinary action, up to and including termination, in

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accordance with applicable University regulations, policies, and collective bargaining agreements.

~~(20)~~(22) *Enforcement.* Members of the University community are responsible for annually completing mandatory compliance and ethics trainings, as well as maintaining compliance with law, regulation, policy, and making ethical decisions. Failure to follow the standards outlined serves as a violation of this Regulation, as well as the originating regulation/policy, if applicable. Members of the University community who violate this Regulation will be subject to personnel action, up to and including termination, in accordance with applicable University regulations, policies, and collective bargaining agreements.

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~~(21)~~(23) *Equal Opportunity.* It is the policy of Florida A&M University that each member of the University community is permitted to work or attend class in an environment free from any form of discrimination including race, religion, color, age, disability, sex, sexual harassment, sexual orientation, gender identity, gender expression, marital status, national origin, and veteran status as prohibited by State and Federal Statutes. This commitment, ~~identified in several regulations, including 10.103,~~ applies to all areas affecting students, employees, applicants for admission and applicants for employment. It is also relevant to the University's selection of contractors, suppliers of goods and services and any employment conditions and practices.

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Specific Authority: Chapter 112, Part III, Florida Statutes; Section 7(c), Art. IX, Fla. Const., BOG Regulation 1.001. History–New 10-05; Amended 2-9-2020, 11-30-2022, ~~07-xx-23.~~

Florida Agricultural and Mechanical University Regulation



1.019 University Code of Conduct.

As members of the Florida A&M University (University) community, all faculty, staff, students, members of the Board of Trustees, University officers and affiliates are responsible for sustaining the highest ethical standards of professional conduct and integrity for this institution, and for the broader community in which we function. We share responsibility for this institution and for its enterprises. The University's Strategic Plan outlines the core values we hold as essential to responsible professional behavior, which include: integrity, accountability, innovation, and inclusion. The ethical principles espoused by the Florida Code of Ethics for Public Officers and Employees in Chapter 112, Part III of the Florida Statutes (Code of Ethics), reinforce our commitment to the University's values. Adherence by trustees, officers, faculty, staff, student employees, contractors and others acting on behalf of the University, to the standards set forth in this Code of Conduct is an integral part of the University's goal of attracting quality students, faculty, and staff, while ensuring a safe and healthy environment for all members of the campus community. Further, the University supports and encourages a full and open discourse and the robust exchange of ideas and perspectives. While the University upholds these freedoms, the University will not permit speech, expression, or assembly that advocates lawlessness and/or violence, or restrains, disrupts, or interferes with activities of members of the University community, whether by physical force or intimidation. The Code of Conduct outlines behavioral standards for members of the University community and for those acting on behalf of the University.

(1) *Applicability.* This Code of Conduct applies to the following members of the University community: a) faculty, staff, and students who are paid for working for the University; b) Board of Trustees; c) consultants, vendors and contractors and other individuals using University resources or facilities, or receiving funds administered by the University; and d) individuals who perform services for the University as volunteers and who assert an association with the University. Any reference to members of the University community as provided in this regulation shall refer to the above referenced persons.

(2) *Compliance with Laws and University Rules and Policies.* Per Section 1012.80, Florida Statutes, members of the University community shall comply with the applicable standards, policies, rules, regulations and state and federal laws that govern and guide their work. The University promotes ongoing and open communication at all levels of the institution. As such, administrators, supervisors and managers are responsible for supporting and monitoring compliance. Members of the University community have an obligation to report any behavior that they believe is unethical or in violation of state or federal law, regulations, or university policies. See Section 17 of this Regulation for reporting options.

(3) *Disruptive Conduct.* The University strives to maintain an environment in which members of the University community treat each other with dignity and respect. University Regulation 10.111 prohibits individuals from acting intentionally to impair, interfere with, or obstruct the orderly conduct, processes and functions of the University. This includes substantially disrupting a student's, employee's, or the University's performance, opportunities or benefits.

(4) *Conflicts of Interest and Commitment.* Faculty and staff of the University owe their primary professional allegiance to the University and its mission. The University has an obligation to internal and external stakeholders to use their

resources responsibly and, where required, for designated purposes. Thus, all officers, faculty, principal investigators, staff, student employees and others acting on behalf of the University hold positions of trust, and the University expects them to carry out their responsibilities with the highest level of integrity and ethical behavior. Outside activities are defined as any employment or activities entered into in addition to an individual's employment at the University, that utilize the knowledge, skills, abilities or expertise the individual uses to carry out their University duties. Outside activities, including any interest, obligation, or relationship that could potentially be, or appear to be, in conflict with the interests of the University, including those of immediate family members, must be disclosed to the University immediately so it can be managed appropriately. Conflicts of interest can often be managed to eliminate the risk of damage to the University, but only if they are promptly disclosed.

Failure to disclose outside activities related to an actual, apparent, or possible conflict of interest or commitment is a violation of this Regulation, as well as other applicable conflict of interest policies (including University Regulations 6.002 and 10.122) and the Florida Code of Ethics.

(5) Political Activities. Employees with intentions to seek election to and hold public office must notify the President or President's designee of such intentions. The President or President's designee will determine whether the employee's candidacy for holding public office will interfere with the full and faithful discharge of the employee's duties, as outlined in the University Regulation 10.123 and Section 104.31, Florida Statutes.

(6) External Communication on Behalf of the University. Pursuant to the University Communications Policy, the Office of Communications is the official University representative to the media and is tasked with establishing and cultivating relationships with journalists, publications and broadcast networks/channels, as well as responding to media inquiries, issuing official statements and announcements and providing guidance and leadership to the University

community about relevant media guidelines and best practices.

All University leaders, faculty, staff, partners, vendors and contractors must coordinate with the Office of Communications to develop and distribute news and information about the University and to participate in solicited and unsolicited media interviews or media events. Use of University logos and identity must be used in accordance with the University Style Guide and other applicable policies.

(7) Contract Authority. The acceptance of an agreement, including sponsored project funding, may create a legal obligation on the part of the University to comply with the terms and conditions of the agreement and applicable laws and regulations. Therefore, only individuals who have authority delegated by an appropriate University official are authorized to enter into agreements on behalf of the University. All agreements, understandings, and contracts must be reviewed by the Office of General Counsel before execution.

(8) Confidentiality and Privacy. The University community shall use confidential information acquired in the course of University business only for official or legal purposes, and not for personal or illegal advantage, during or after such affiliation. It is imperative that each community member complies with all state and federal laws, agreements with third parties, and University policies, regulations and procedures pertaining to the use, protection and disclosure of such information. Such policies apply even after the business relationship with the University ends.

(9) Gifts and Entertainment. Employees must abide by expectations outlined in University regulation, policy, and the Florida Code of Ethics regarding the solicitation or acceptance of anything of value from third parties. Members of the University community are prohibited from soliciting or accepting anything of value based on the understanding that their official position will be

influenced by such a gift. Employees identified as a financial disclosure reporting individual or procurement employee have additional restrictions from donors who are lobbyists, principals, political action committees or vendors doing business with the university.

(10) Record Keeping. Employees are expected to demonstrate a commitment to transparency in the retention and management of records that have sufficient administrative, legal, fiscal, or historical value pursuant to University policy, the Public Records Law (Chapter 119, Florida Statutes), and the general records schedule published by the Florida Department of State's Division of Library and Information Services (notably, schedules GS1-SL and GS5).

Records are defined as "all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of physical form or characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by an agency." Employees are prohibited from destroying documents in violation of law or policy, in response to, or in anticipation of, an investigation, audit, or litigation.

(11) Proper Use and Protection of University Assets. The University community will strive to preserve, protect and enhance the University's assets by making prudent and effective use of University resources and property and by accurately reporting its financial condition. All funds provided for research must be spent in ways consistent with funding requirements and in compliance with guidelines on allowable costs (i.e. 2 CFR Part 200 Subpart E).

(12) Misuse of Public Position. Employees may not use or attempt to use their official position or any property or resource within their trust to obtain special privilege, benefit, or exemption for themselves or others.

(13) *Fraud.* As outlined in BOT Policy 2020-01, fraud occurs when an individual obtains something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity's assets, bribery, or the use of one's position for personal enrichment through the deliberate misuse or misapplication of an organization's resources. Fraud generally means an act of deception, bribery, forgery, extortion, theft, misappropriation, false representation, conspiracy, corruption, collusion, embezzlement, or intentional concealment or the omission of material facts. Members of the University community must mitigate the risk of fraud by fulfilling their duties honestly, while immediately reporting any observed or suspected irregularities to their immediate supervisor.

University employees, consultants, vendors, or persons doing business with FAMU who have knowledge of a fraud, misappropriation, or other impropriety shall immediately notify his/her supervisor and/or the Division of Audit.

- (14) *Complaints may be made anonymously.* Acts of fraud, as well as the failure to report incidents in good-faith or suspected incidents of fraud, is a violation of this Regulation. Examples of fraud include, but are not limited to:
- a. Any dishonest or fraudulent act;
 - b. Falsification of documents;
 - c. Misappropriation of funds, supplies, or other assets;
 - d. Impropriety in the handling or reporting of money or financial transactions;
 - e. Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; or,
 - f. Any similar or related irregularity.

The Division of Audit has the primary responsibility for the investigation of all suspected fraudulent acts as defined above. The Division of Audit will issue reports to appropriate designated personnel detailing the findings.

- (15) *Health and Safety.* Members of the University community are expected to perform their duties in accordance with applicable health and safety laws, regulations, policies, and procedures. Members are also responsible for compliance with the health, safety, and risk management program and are required to immediately report workplace/campus injuries, illnesses, and unsafe conditions to the University Department of Environmental Health and Safety and the Office of Risk Manager.
- (16) *Sustainability.* We are all responsible for the continued viability of Florida A&M University and our local and regional communities. The University is committed to operating in an environmentally responsible manner, from the procurement of services to the operation of offices and facilities, and other business activities. Members of the University community must comply with all applicable environmental laws and regulations as well as commitments to sustainable practices and environmental protection outlined by the University's Sustainability Institute.
- (17) *Information Technology.* Pursuant to University Regulation 5.003 (Electronic Connectivity), members of the University community play a role in safeguarding information systems by adhering to established University controls and applicable law and policy. Members do not have an expectation of privacy in the use of University computers and systems. Cyber security and systems training are required of all employees before they are permitted access to these systems. Members are prohibited from using University computers or systems in furtherance of personal or political business.

Information Technology Services tracks software vulnerabilities and applies patches as soon as they become available. To that end, users of the University network shall not:

- Undermine the security or the integrity of computing systems or

- networks or attempt to gain unauthorized access;
- Use any computer program or device to intercept or decode passwords or similar access control information;
- Knowingly or intentionally transmit, download, or upload any material that contains viruses, trojan horses, worms, time bombs, cancelbots, phishing, or any other harmful programs;
- Transmit, download, or upload any material that contains software or other material protected by federal or state intellectual property laws unless the user owns or controls the rights thereto or has received all necessary consents; or
- Use FAMU electronic connectivity for the exchange of pirated software.

(18) *Reporting Suspected Violations.*

- a. Members of the University community are required to report violations of applicable University policy, government contracts, and grant requirements, as well as state and federal laws and regulations. Prompt reporting of possible violations is required as it gives the University the opportunity to investigate the matter and take corrective action where needed. Complainants may initially report their concerns through their normal management chain of command, beginning with one's immediate supervisor. If it is inappropriate to report to the immediate supervisor, (e.g., the suspected violation is by the manager or the complainant is generally uncomfortable), individuals may go to a higher level of management within the college, department, or report directly to the Office of Compliance and Ethics, Office of General Counsel, Division of Audit, the Office of Human Resources or the Office of Equal Opportunity Programs. Managerial and supervisory personnel must maintain an open-door policy and take proactive measures to assure their staff that the institution supports a culture that values ethical behavior and compliance.
- b. Managers/Supervisors are responsible for reporting complaints received to the Office of Compliance and Ethics, either directly or through the

University's Compliance and Ethics Hotline. As appropriate, the Office of Compliance and Ethics coordinates with the Division of Audit, the Office of Human Resources, the Office of Equal Opportunity Programs and other relevant areas, both internal and external. Employees are not exempt from the consequences of wrongdoing by self-reporting, although self-reporting may be considered in the determination of an appropriate course of action.

- c. Compliance and Ethics Hotline. Members of the University community may use the University Compliance and Ethics Hotline to report complaints of misconduct outlined in this Regulation. The Hotline allows reporting by phone or online, with an option for anonymous reporting.
- d. Other Reporting Avenues. While the Office of Compliance and Ethics coordinates the Compliance and Ethics Hotline, violations may also be reported internally to the offices listed above. Externally, suspected violations of state and federal laws may be reported to the Florida Board of Governors' Office of Inspector General and Director of Compliance or the State of Florida Whistleblower's Hotline.

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organizational, personal, and external impairments that impact the investigators' ability to perform work impartially.

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- e. Referral. Decisions to prosecute or refer the investigation results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and executive level leadership
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(23) *Equal Opportunity.* It is the policy of Florida A&M University that each member of the University community is permitted to work or attend class in an environment free from any form of discrimination including race, religion, color, age, disability, sex, sexual harassment, sexual orientation, gender identity, gender expression, marital status, national origin, and veteran status as prohibited by State and Federal Statutes. This commitment, identified in several regulations, including 10.103, applies to all areas affecting students, employees, applicants for admission and applicants for employment. It is also relevant to the University's selection of contractors, suppliers of goods and services and any employment conditions and practices.

Specific Authority: Chapter 112, Part III, Florida Statutes; Section 7(c), Art. IX, Fla. Const., BOG Regulation 1.001. History–New 10-05; Amended 2-9-2020, 11-30-2022, 07-xx-23.

FAMU BOT
Audit and Compliance Committee Meeting
June 2023

**Office of Compliance
and Ethics**
UPDATE



FLORIDA A&M UNIVERSITY
OFFICE OF COMPLIANCE
AND ETHICS

Board of Trustees Report

June 2023



OFFICE ACTIVITIES



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

HIGHLIGHTS

- **ACTION ITEM**
 - **Code of Conduct**
(Univ. Reg. 1.019)
 - FAMU Fundamentals 2023
 - Investigations
 - Key Initiatives
 - OCE on the Move
 - What's Next



FAMU Fundamentals 2023

Board of Governors' Regulation 4.003 requires all universities to establish and implement an effective compliance and ethics program. Compliance training is a key requirement of such a program. The training period was from March 1-31, 2023. Reminders were sent to managers and employees throughout the training period. Managers received training completion lists throughout the period as well.

Based on our core audience of 2035 (faculty, staff, and graduate students), completion percentages for the initial period:

- Clery: 1704 / 84%
- Compliance and Ethics: 1789 / 88%
- Enterprise Risk Management: 1774 / 87%
- Public Records: 1774 / 87%
- Cyber Security: 1778 / 87%
- Emergency Management: 1779 / 87%
- Sexual Harassment Prevention...: 1808 / 89%

Immediate observations are that we saw an increase in raw numbers and percentages over last year. Where completion numbers over the last two years were consistently around 80%, we are inching toward about 90% across most modules.

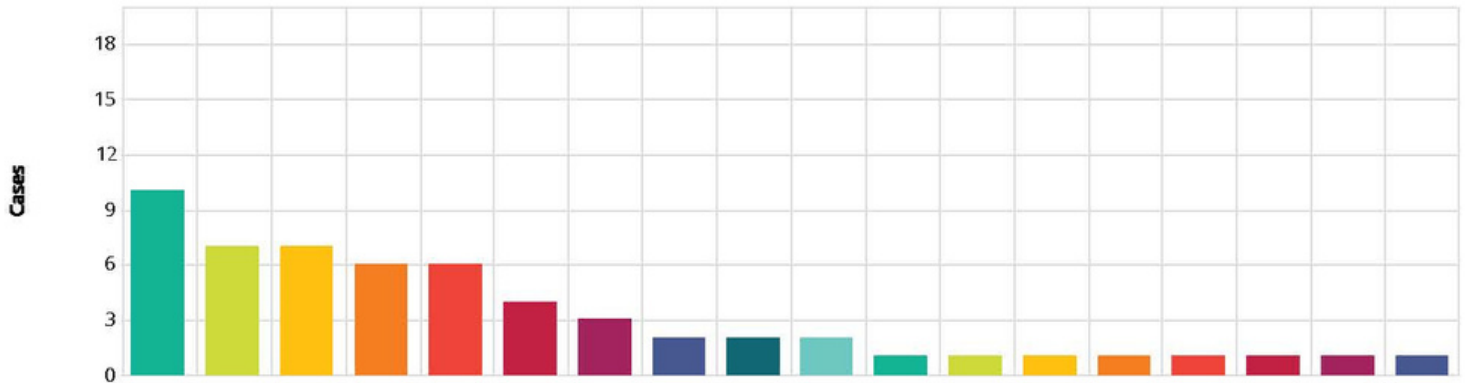
Training compliance partners will meet to discuss enhancement strategies for FAMU Fundamentals 2024.



Investigations

Summary - Issue Type June 2023

Date Range 07/01/2022 - 05/26/2023



Issue	Count (%)
Employee Misconduct	10 (17.54%)
Accounting and Auditing Matters	7 (12.28%)
General Concern	7 (12.28%)
Conflict of Interest	6 (10.53%)
Fraud	6 (10.53%)
Sexual Harassment	4 (7.02%)
Discrimination or Harassment	3 (5.26%)
Misuse of University Resources	2 (3.51%)
Other	2 (3.51%)
Violence or Threat	2 (3.51%)
Corporate Policy or Conduct Violation	1 (1.75%)
Discrimination	1 (1.75%)
Falsification or Destruction of Business Records	1 (1.75%)
Legal or Regulatory Violation	1 (1.75%)
Misrepresentation of Information	1 (1.75%)
Time Abuse	1 (1.75%)
Waste, Abuse or Misuse of Institution Resources	1 (1.75%)
Workplace Harassment	1 (1.75%)
Total	57

Investigations (Continued)

OCE manages the University's Compliance and Ethics Hotline. We intake concerns of misconduct for referral to other University enforcement offices* or for investigation by OCE. Since July 1, the hotline has logged 57 reports. Open investigations in OCE include allegations of impermissible conflicts of interest, retaliation, and employee misconduct. Across investigative offices, 24 complaints have been closed and 33 are in process.

*Includes the Offices of Compliance and Ethics, Human Resources, Equal Opportunity Programs, and the Division of Audit

Key Initiatives

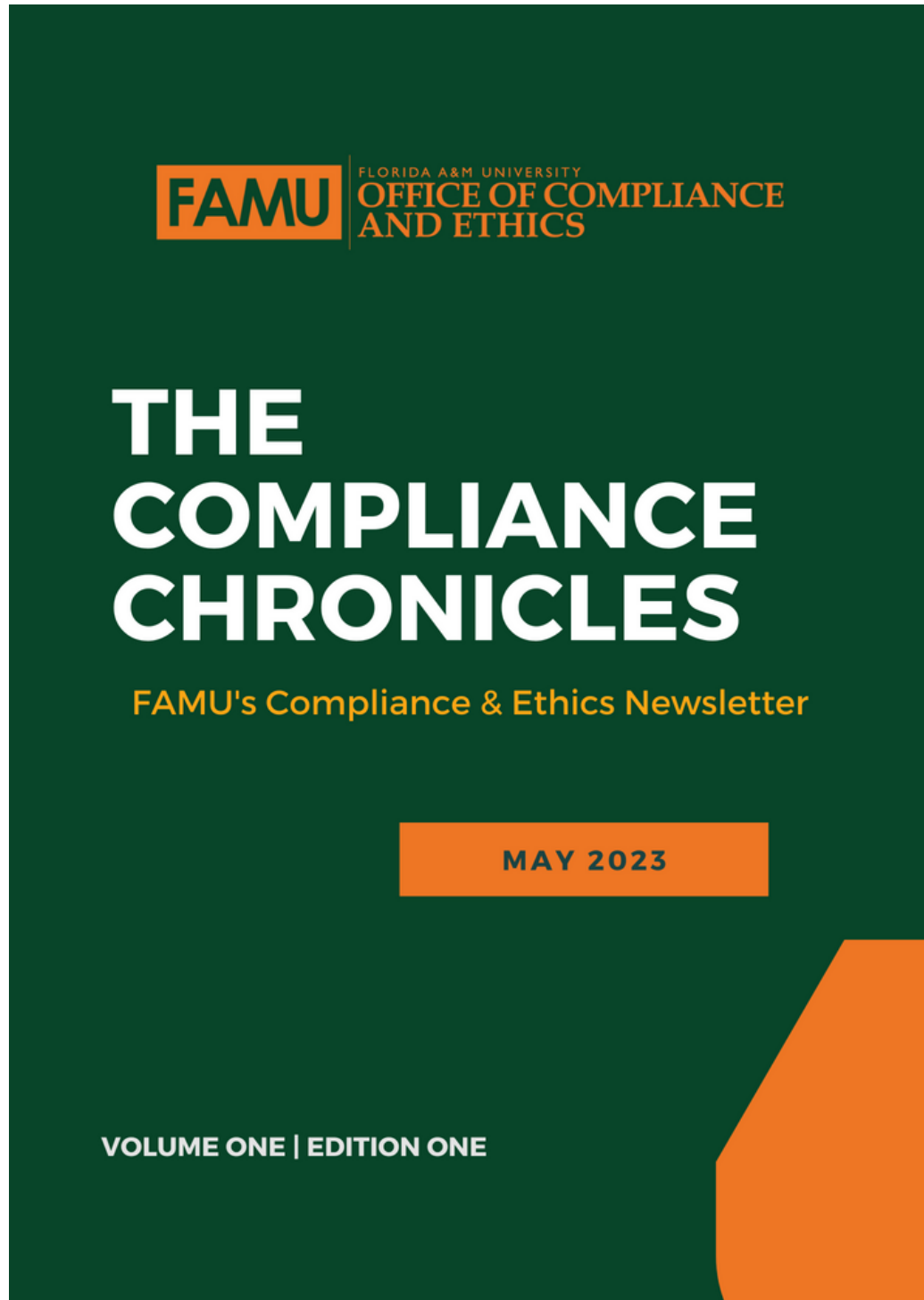
Monitoring

Area	Issue	Risk Level	Status
Academic Affairs	Faculty Misconduct/Retaliation	Medium	Ongoing
Student Affairs	Health and Safety	High	Ongoing
Academic Affairs	Public Records	High	Closed
Research	Foreign Influence	Medium-High	Ongoing
Finance and Administration	Conflict of Interest	High	Ongoing

Key Initiatives (Continued)

Outreach

OCE released its first installment of the quarterly newsletter, Compliance Chronicles, in May 2023. You can view by clicking [here](#)



WHAT'S NEW?



Please join us in congratulating **Miranda Levy** on her new role as Coordinator in the Office of Compliance & Ethics!

Ethics is knowing the difference between what you have a right to do and what is right to do.
Potter Stewart

RECENT ACCOMPLISHMENTS

TLH Independent Ethics Board

Dr. Robinson recently nominated Rica Calhoun to serve as a board member of the Tallahassee Independent Ethics Board. The Board consists of seven members, of which, five are individually selected by the City Commission, Public Defender Office, State Attorney, President of Florida A & M University, and the President of Florida State University.

Florida Law Enforcement Accreditation Assessor

La'Tonya Baker, Compliance Program Manager, recently achieved the credential of Certified Assessor. This certification assists her in enforcing the highest uniform standards for investigative units. Her experience assists the Office of Compliance and Ethics enhance effectiveness and compliance with best practices in investigations..

FBI Compliance Academy

La'Tonya Baker was also one of only 50 individuals selected out of 300 applicants across the country to attend the May 2023 FBI Corporate Compliance Professional Outreach event in Washington, DC at the FBI Headquarters. This was a unique opportunity to observe FBI operations and learn more about their compliance efforts to share with FAMU.

Forum on Conflicts of Interest (FOCI) Mentorship

Compliance Program Manager, Edna Gasque, has recently been selected to be a Mentee in the FOCI Mentorship Program. The FOCI Mentorship Program serves to connect mentors with a group of mentees to support their career journey, to help them build their peer network, as well as access resources through their engagement with FOCI.



OCE ON THE MOVE!

Recent Happenings in the Office of Compliance & Ethics



OCE served on the student code of conduct committee and contributed to the latest review.



Rica Calhoun and La'Tonya Baker supported and facilitated a Civil Discourse discussion through engagement with the SGA Senate.



OCE partnered with FAMU Athletics to host the NCAA visit April 25-26, 2023.



Rica Calhoun presented at the University's New Employee Orientation.



OCE presented on Civil Discourse and Investigations at the 2023 FAMU Management Seminar.



Rica Calhoun presented "Ethics in Higher Education" to the Association of College and University Auditors (ACUA) on May 25, to more than 900 registrants.



FLORIDA A&M UNIVERSITY
OFFICE OF COMPLIANCE AND ETHICS

As of July 1, 2023, the Office of Compliance and Ethics will include Equal Opportunity Programs. This chart represents existing and requested positions to meet University statutory requirements and alignment with the strategic plan (#1: Student Success, #2: Academic Excellence, and #5: Organizational Effectiveness & Transformation)



Rica Calhoun
Chief Compliance and Ethics Officer

Athletics Compliance

University Compliance and Ethics

Equal Opportunity Programs




Brittney Johnson
Senior Associate AD for Athletics Compliance




PROPOSED La'Tonya Baker
Director, Compliance and Chief Privacy Officer



Edna Gasque
Program Manager



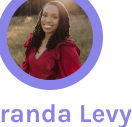
Latrecha Scott
Director, Equal Opportunity Programs



Kelley Bickham
Associate AD for Compliance (Eligibility)



Lori Goodart
Associate AD for Compliance (Fin. Aid and Benefits)




Miranda Levy
Coordinator, Administrative Services



PROPOSED (2)
Coordinator, Compliance



PROPOSED (2)
Coordinator, Compliance



Kimberly Ceaser
Assistant Director



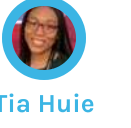
Letitia McClellan
Title IX Coordinator



PROPOSED (1)
Coordinator (Certification Liaison)




Jerry Goodson
Coordinator (Athletics Compliance, General)



Tia Huie
Coordinator, Athletics Compliance (Fin. Aid and Benefits)




Alexus Davenport
Graduate Assistant



PROPOSED (4)
EOP Investigator/Outreach




PROPOSED (3)
EOP Analyst



Montell Holmes
ADA Coordinator



Dana Norton
Title IX Investigator



PROPOSED (4)
EOP Investigator/Outreach



Agatha Onwunli
Registrar



Implementation of External Review Recommendations

Focus areas include:

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

FAMU Fundamentals 2023 After-Action

Working with managers and compliance partners to increase training completion, post-training survey, and implement enhancement ideas.



Restructure

Working on the integration of Equal Opportunity Programs and Athletics Compliance into the Office of Compliance and Ethics, including alignment of reporting lines and responsibilities.



FLORIDA A&M UNIVERSITY
**OFFICE OF COMPLIANCE
AND ETHICS**

THE COMPLIANCE CHRONICLES

FAMU's Compliance & Ethics Newsletter

MAY 2023

VOLUME ONE | EDITION ONE

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MESSAGE FROM THE CHIEF COMPLIANCE & ETHICS OFFICER, RICA CALHOUN

Greetings Rattlers,

I am thrilled to welcome you to the inaugural edition of Compliance Chronicles, the newsletter dedicated to keeping you up-to-date with the latest compliance and ethics news, best practices, and trends.

As the chief compliance and ethics officer at FAMU, it is my responsibility to ensure that our organization adheres to the highest standards of ethical conduct and compliance with regulatory requirements. With Compliance Chronicles, I hope to share our commitment to these principles and provide valuable insights to help you do the same.

In each edition, we will feature compliance articles, highlight recent regulatory changes and enforcement actions, and showcase innovative compliance initiatives from around the industry. We will also share tips and best practices to help you navigate complex compliance and ethics challenges.

Some highlights:

- 1. Code of Conduct:** Our university's code of conduct serves as a guide for ethical behavior and sets the standards for all members of our community. We encourage everyone to review the code of conduct regularly and to raise any questions or concerns with the appropriate individuals or departments.
- 2. Compliance Training:** Compliance training is an essential component of our university's commitment to ethics and compliance. We remind all employees to complete their annual compliance training by the required deadline. The training provides important information and resources to help ensure that we are all aware of our responsibilities and obligations.
- 3. Reporting Concerns:** Our university encourages individuals to report any concerns related to compliance or ethics. We have a variety of reporting mechanisms in place, including an anonymous hotline and an online reporting system. It is important to remember that reporting concerns is an important step in maintaining our culture of integrity and accountability.
- 4. Regulatory Updates:** We continue to monitor and adapt to changes in the regulatory landscape. Our team works closely with relevant stakeholders to ensure that our policies and procedures are up-to-date and aligned with current requirements.

I encourage you to read, share, and provide feedback on our newsletter. We welcome your ideas and suggestions for topics to cover in future editions. Thank you for your interest in Compliance Chronicles, and we look forward to keeping you informed and engaged.

Best,
Rica Calhoun



OFFICE: (850) 599 8305
24/7, CONFIDENTIAL HOTLINE:
866 445 4968



WEBSITE:
[fam.u.edu/administration/
compliance-and-ethics/](http://fam.u.edu/administration/compliance-and-ethics/)



E-MAIL:
OCE@FAMU.EDU

WHAT'S NEW?

FAMU Fundamentals 2023

Our Mandatory Compliance Training Program concluded on March 31, 2023. This was our fourth year of online training for the University and we saw an increase in raw numbers and percentages over last year. Where completion numbers over the last two years were consistently around 80%, we are inching toward about 90% across most modules. Thanks to all members of the University community who have taken this training seriously!



Remember that
Compliance starts with
You.

"Ethics and equity and the principles of justice do not change with the calendar."

D.H. Lawrence (British poet, novelist, and essayist)

FAMU FUNDAMENTALS 2023

Completion Percentages

Based on our core audience of 2035 (faculty, staff, and graduate students), we've got some preliminary completion numbers and percentages:

1. Clery: 1704/84%
2. Compliance and Ethics: 1789/88%
3. Enterprise Risk Management: 1774/87%
4. Public Records: 1774/87%
5. Cyber Security: 1778/87%
6. Emergency Management: 1779/87%
7. Sexual Harassment Prevention...: 1808/89%

Accountability

We continue to advocate for managers to enforce accountability for non-compliance. Remember that compliance is one of the core elements of the USPS and A&P performance evaluations and compliance should be taken into consideration for all University constituency groups.

Post-Survey Feedback

Feedback from the University community is valuable to the team as we develop FAMU Fundamentals 2024. Use the QR Code below to access:



WHAT'S NEW?



Please join us in congratulating **Miranda Levy** on her new role as Coordinator in the Office of Compliance & Ethics!

Ethics is knowing the difference between what you have a right to do and what is right to do.
Potter Stewart

RECENT ACCOMPLISHMENTS

TLH Independent Ethics Board

Dr. Robinson recently nominated Rica Calhoun to serve as a board member of the Tallahassee Independent Ethics Board. The Board consists of seven members, of which, five are individually selected by the City Commission, Public Defender Office, State Attorney, President of Florida A & M University, and the President of Florida State University.

FBI Compliance Academy

La'Tonya Baker, Compliance Manager, was one of only 50 individuals selected out of 300 applicants across the country to attend the May 2023 FBI Corporate Compliance Professional Outreach event in Washington, DC at the FBI Headquarters. This was a unique opportunity to observe FBI operations and learn more about their compliance efforts to share with FAMU.

Forum on Conflicts of Interest (FOCI) Mentorship

Compliance Program Manager, Edna Gasque, has recently been selected to be a Mentee in the FOCI Mentorship Program. The FOCI Mentorship Program serves to connect mentors with a group of mentees to support their career journey, to help them build their peer network, as well as access resources through their engagement with FOCI.

COMPLIANCE TRENDING TOPICS

This section shares trending topics in the world of compliance.

Conflict of Interest - Hiring Family Members

Universities are often large and complex organizations with many employees and stakeholders. As a result, it is not uncommon for individuals within the organization to have personal or familial relationships with each other. While these relationships are not necessarily problematic, they can become a conflict of interest when they influence hiring decisions or other employment-related decisions. We must be careful to ensure that our hiring processes are fair, transparent, and based on merit rather than personal relationships. Failure to do so can lead to accusations of nepotism, ethics violations, and undermine FAMU's reputation.

"Conflict of Interest - Burning the Candle at Both Ends"

"Burning the Candle at Both Ends" is a fictional story that illustrates ethical choices related to conflicts of interest. It reminds us how important one person's ethical choices can be in maintaining a University's reputation for fair and honest business practices. You can read all about it on the next few pages.

"CONFLICTS OF INTEREST - BURNING THE CANDLE AT BOTH ENDS"



At the start of the weekly editorial staff meeting, Buzz noticed Josie text messaging. Josie was his long-time contract writer, who worked on several of the University's publications. He cleared his throat. "Josie, are you on track with all three fall issues?"

She snapped to and lifted her head. "What? Uh, sure. I just need to interview the management team for the Waterways cover story." "Have you set that up?" Buzz asked.

"No, not yet," she said, taking her papers and laptop from her case and putting them on the conference table. "Well, you know, those guys are hard to pin down," he said. "Like herding cats. You better get on it." "Tell me about it," she said. "I'll call today." As she opened her laptop, several magazines and pages of notes slid and fluttered onto the floor. The publications director, Sheryl, helped her collect them.

Say, Josie," Sheryl said. "Did you happen to send a review copy of the newsletter to Lola? I saw her at the training last week and she said she hadn't received it yet."

"Uh-oh!" said Josie. "I totally spaced it. I'll send it to her today."

Sheryl glanced at the stack of materials she had straightened up for Josie. "Hmm. These aren't our publications. Wow... this real estate one looks good. I'm thinking of buying a house. Can I borrow this copy?"

"Sure, that's an old one. And besides, I finally knocked out my project for them this morning --before I got the kids up for school."

After the meeting, Buzz stopped Josie as she rushed out of the conference room.

"You seemed to be only half-here during the meeting," he said.

"I just have a lot on my plate right now," she said. Just then her cell phone rang. She held up her index finger. "Sorry, I've got to take this," she said. "Be right with you." She ducked into an empty office across the hallway. After a few minutes, Josie stood at Buzz's office door. "Sorry... so, what were you saying?"

"Sit down for a minute," he said. "Is everything OK? You seem pretty stressed out."

"Well, I am, a little," she said, sitting down but perching at the edge of her chair as if poised for a quick getaway. "My ex just moved to Texas for a new job, so I've got the kids full-time. And he still hasn't rented his house here. With two mortgages to pay, you can bet he's not sending any child support. The bottom line is, yeah, I've been working a lot."

"With all our quarterly publications coming out at the same time," he said. "That's a lot to manage by yourself."

(continued)

"BURNING THE CANDLE AT BOTH ENDS" (PAGE 2)



"A perfect storm!" she said, seeming to force a smile.

"And I'm sure you've got other demanding clients besides us," he said.

"Yes, unfortunately that's the way we contractors have to live -- I actually have too many, but I really can't turn down any work right now," she said.

"Listen, Josie," Buzz said firmly, "I hope you're not doing work for them on our time."

She lowered her head. "No -- well, occasionally I need to take a call when I'm here but I make up the time and keep track of my hours for you exactly," she said.

"Well, okay," he said doubtfully. "What was that text messaging in the meeting all about?"

"I'm sorry, yes, that was another client, texting with a little... crisis. I had to answer. But don't worry, I do your work on their time too."

Buzz shook his head. "I wish that were a consolation, Josie. But I'm thinking that your work here is suffering a bit from your other commitments. Would you agree?"

"I keep it all straight -- really -- even if I'm burning the candle at both ends," she said.

Buzz replied, "You do look like you could use a little more sleep. I'm not sure I could juggle everything the way you are. Anyway, just make sure you're tracking your hours accurately and you're putting full energy into our projects."

"You bet. You know I always meet deadline," she said in a strained voice.

Buzz smiled a bit uneasily. "I just hope we don't have a conflict of interest going on here," he said.

"My business doesn't compete with yours," she replied, "nor do my clients."

"That's not what I mean. I'm talking about a conflict of time and energy," said Buzz. "Your outside work can't interfere with your job performance here. We need your top-notch work, which I know you are capable of."

"I got it, Buzz," she said, pursing her lips. "But you might show a little compassion," she said curtly. As she turned and walked away, he could hear her mutter. "I just don't know how I'm going to do it all."

(continued)

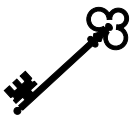
"BURNING THE CANDLE AT BOTH ENDS" (PAGE 3)



KEYS TO REMEMBER



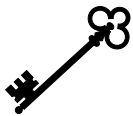
Contractors and full-time employees alike have a responsibility to make the work they do for the University their first priority while they are on the job.



Conflicts of interest include not only working for a University that is clearly in competition with ours, but also taking on outside work that conflicts with one's ability to perform the job for our University to the best of one's ability.



Time is a University resource, as much as is money, and an employee's decision to spend time at our University performing outside work is a misuse of that resource.



Addressing issues directly and in a timely fashion fosters a culture of openness, honesty and trust, which supports the core values and smooth functioning of our University.



OCE ON THE MOVE!

Recent Happenings in the Office of Compliance & Ethics



OCE served on the student code of conduct committee and contributed to the latest review.



Rica Calhoun and La'Tonya Baker supported and facilitated a Civil Discourse discussion through engagement with the SGA Senate.



OCE partnered with FAMU Athletics to host the NCAA visit April 25-26, 2023.



Rica Calhoun presented at the University's New Employee Orientation.



OCE presented on Civil Discourse and Investigations at the 2023 FAMU Management Seminar.

SEE SOMETHING, SAY SOMETHING

See Something, Say Something



Do you know a FAMU employee who has demonstrated a commitment to compliance and integrity?

We believe that ethical behavior starts with individuals who are willing to take a stand when they see something that doesn't align with our values, even when it is difficult or uncomfortable to do so.

We want to celebrate the employees who exemplify a dedicated commitment to integrity and ethics.

Let us know by nominating them for the See Something, Say Something Award at oce@famuedu. and be on the lookout for a feature in our next issue!

ASK COMPLIANCE

Welcome to our "Ask Compliance" section of the newsletter, where we invite members of the campus community to submit their questions and concerns related to compliance and ethics.

We believe that an open and transparent dialogue is essential to maintaining a strong culture of compliance. We encourage all members of our community to reach out with any questions or concerns they may have by sending an email to oce@famuedu.

Whether you have a question about a particular policy or procedure, or you are unsure about the ethical implications of a particular situation, our team is here to help. We believe that by working together, we can ensure that our campus community remains a place where ethical behavior is not just encouraged but expected.

So please, don't hesitate to reach out with any questions or concerns you may have. We look forward to hearing from you soon.

Meet the University Compliance OCE Team



RICA CALHOUN

Chief Compliance & Ethics
Officer
rica.calhoun@famuedu



LA'TONYA BAKER

Compliance Manager
latonya.baker@famuedu



EDNA GASQUE

Program Manager
edna.gasque@famuedu



MIRANDA LEVY

Coordinator
miranda.levy@famuedu

For inquiries, contact us.

famuedu/administration/compliance-and-ethics/
oce@famuedu
850 599 8305

FAMU BOT
Audit and Compliance Committee Meeting
June 2023

AUDIT FOLLOW-UP



Memorandum

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

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

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

Date: May 25, 2023

Re: Status of Open Audit Findings

The Division of Audit worked with management to understand and validate actions taken by management since our January 30, 2023, report to the Audit and Compliance Committee. After validating each action taken by management, the Division of Audit prepared the below summary table followed by detailed information from management regarding the status of corrective actions and the level of residual risk for each audit finding.

	Finding	Status	Original Risk Level	Current Risk Level
1	2018-19 Risk Assessment: Bragg Stadium Safety and Maintenance	OPEN	HIGH	LOW
2	2018-19 Risk Assessment – Emergency Preparedness	OPEN	HIGH	HIGH



Athletics/Facilities

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

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

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

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

Student Affairs

2. 2018-19 Risk Assessment – Emergency Preparedness

- a. **Status:** The original emergency preparedness findings centered around issues related to the University adequately preparing for hurricanes, or other weather-related events. This included identifying a dedicated funding source, establishing an evacuation plan, and hardening a building on FAMU campus that meet state requirements as a hurricane shelter. The University has taken the following steps related to Emergency Preparedness to address these issues:
 - i. **Identifying a Dedicated Funding Source.** (Ongoing) The University created a cross-functional team to develop a three-year financial plan to address emergency preparedness needs. For the coming fiscal year, the Emergency Management Director submitted a proposed budget to the University Budget committee for review and action. For example, additional staff for university emergency management are needed due to increasing workload, need for specialized expertise and better coverage of all areas of the university, the importance of emergency management activities such as planning, training and exercises, and compliance with regulatory requirements. This would ensure adequate resources to respond to emergencies and provide a safer environment for students, faculty, and staff. The Division of Audit will continue to monitor efforts to obtain funding.
 - ii. **Establishing an Evacuation Plan.** (On-going) The Evacuation Plan has been finalized with the supporting essential employee plan. The plan was updated on lessons learned from hurricane Ian. The crisis communication plan will need to be enhance based on feedback received during the May 23, 2023, hurricane table top exercise.



- iii. **Hardening a Building on FAMU Campus.** (On-going) On July 20, 2022, the Florida Division of Emergency Management advised our university that Al Lawson meets their standards to shelter students, faculty, and staff. No retrofit or funding is needed. The University can shelter approx. 2,200 people in the Al Lawson. Emergency Management and Facilities are working with the Florida Division of Emergency Management (FDEM) to have university residential halls and gymnasiums accessed as potential shelters for students during hurricanes. This is a free resource for the university, but it can be a protracted process as FDEM staff is dedicated to assist the whole state of Florida. The facilities must meet the American Red Cross's Standards for Hurricane Evacuation Shelter Standards.

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

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

FAMU BOT
Audit and Compliance Committee Meeting
June 2023

INVESTIGATIVE
FOLLOW-UP



Memorandum

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

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

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

Date: May 22, 2023

Re: Status of Open Investigation Recommendations

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

Overview of Investigation Recommendations Tracked by DoA

Department/Area/Process Owner	# of Recommendations	# Closed	# Remaining Open
Department of Athletics	15	10	5
Meek-Eaton Black Archives	1	0	1
Total	16	10	6



Item #	Report # and Issue Date	College/Area	Issue	COSO Risk Component	Risk Level	Control Weakness	Recommendation/ Policy Determination	Owner	Update on Implementation
1	Memorandum SUBJECT: Department of Athletics Inventory Management Issued: 1/17/2022	Department of Athletics	Inadequate internal controls over equipment and apparel.	Control Environment	Moderate	Past practice of giving out apparel without accounting for items, combined with the lack of proper processes for ordering, receiving, tracking, documenting, and dispositioning equipment and apparel results in missing or otherwise unaccounted for items.	<p>Recommendation 1: The Department of Athletics should develop and maintain an inventory control system which:</p> <ul style="list-style-type: none"> a. Ensures all equipment and apparel purchases are authorized; b. Acknowledges receipt of inventory (in the correct quantities and of the appropriate quality) c. Timely, accurately, and completely records transactions in the University records; d. Maintains control over and secures equipment and apparel; e. Ensures proper authorization, acknowledgment, and documentation of equipment and apparel distributions and returns; f. Properly accounts for the disposition of obsolete equipment and apparel; and g. Separates the equipment and apparel processes associated with equipping student athletes, providing benefits to employees, and incentivizing (and recognizing) stakeholder support and giving. 	Michael Smith, AVP for Athletics	<p>90% Implemented</p> <p>Part time staff was hired in January 2023 to assist in this area. Athletics acquired three quotes and selected a vendor. The contract has been submitted by staff to General Counsel for final review prior to obtaining a purchase order.</p> <p>Athletics anticipates this process to be completed by June 2023.</p> <p>Inventory will be signed out by the recipient. Athletics will work with Property Records, when appropriate, to ensure proper disposal. There are best practices which support the sale of equipment and apparel to the community. Athletics is also looking to provide surplus to DRS.</p> <p>Anticipated Completion Date: June 30, 2023</p>
2	Memorandum SUBJECT: Department of Athletics Inventory Management Issued: 1/17/2022	Department of Athletics	Inadequate tracking of apparel given to employees, which is necessary for individual tax reporting purposes.	Control Environment	Moderate	Poor tracking of apparel given to employees results in the employees' inability to report taxable income, in the form of apparel, to the IRS.	<p>Recommendation 2: The Department of Athletics should develop and implement a method for tracking apparel that is given to University employees, and work with the Division of Finance and Administration to ensure proper reporting of apparel as additional income in accordance with IRS guidelines.</p>	Michael Smith, AVP for Athletics	<p>In process</p> <p>Athletics plans to have the inventory tracking system in place by June 2023.</p> <p>Anticipated Completion Date: June 30, 2023</p>



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



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



7	<p>04.20.2022 Memorandum SUBJECT: Student Track Meeting (April 7, 2022)</p>	<p>Department of Athletics</p>	<p>Student Safety Concerns</p>	<p>Risk Assessment</p>	<p>Moderate</p>	<p>The Athletics Department has not properly equipped student-athletes to compete in track and field competitions.</p>	<p>Recommendation 5: President Robinson should work with Athletics, the FAMU Foundation, and appropriate Finance and Administration units to properly equip students for all future track and field competitions.</p>	<p>Michael Smith, AVP for Athletics</p>	<p>Complete</p> <p>Equipment and apparel were ordered in February 2023 for track and field and cross-country programs.</p> <p>An ongoing review of equipment and apparel needs will be part of the Director’s continuous assessment of the program.</p>
8	<p>04.20.2022 Memorandum SUBJECT: Student Track Meeting (April 7, 2022)</p>	<p>Department of Athletics</p>	<p>Alleged Key in the Possession of Student</p>	<p>Control Activities</p>	<p>Low</p>	<p>The sharing of equipment room keys with students weakened the internal controls (unauthorized access to equipment) put in place to safeguard University assets (equipment).</p>	<p>Recommendation 6: Athletics Administration should train/coach, Coach Dawson on University practices and expectations for safeguarding University equipment.</p>	<p>Michael Smith, AVP for Athletics</p>	<p>Complete</p> <p>There is a designated locked storage space for track and field equipment. AVP Smith met with the coaches and POM regarding this issue. The locks have been changed to the storage room doors. Keys are only provided to coaches who have been instructed on how to properly manage the storage area. AVP Smith performs regular walkthroughs. Storage space for overall equipment and apparel will be further assessed.</p>



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



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



14	2021-10-50 Issued: 09/08/2022	Department of Athletics	Insufficient controls over vendor fee revenue.	Control Environment	Moderate	The Department of Athletics was unable to provide complete records for reconciling vendor fee payments collected during the 2021 football season; and exhibited poor control over the process of receiving, documenting, and accounting for those payments.	Recommendation 5: Establish a collection, recording, receipt, and deposit process that includes adequate segregation of duties and accountability between the frontline cash collection personnel and the Senior Associate Athletic Director for Business and Finance.	Michael Smith, AVP for Athletics	95% Complete Ongoing. Staff will be provided adequate and continuous training in this area. Return staff and new staff will participate in the annual cash collection training provided by Finance and Administration. Anticipated Completion Date: July 31, 2023
15	2021-10-50 Issued: 09/08/2022	Department of Athletics	Incomplete documentation maintained by the department to account for and reconcile vendor fee revenue.	Control Environment	Moderate	The Department of Athletics was unable to provide complete records for reconciling vendor fee payments collected during the 2021 football season; and exhibited poor control over the process of receiving, documenting, and accounting for those payments.	Recommendation 6: Maintain complete and accurate records of the amounts charged and paid by vendors including copies of all payments collected and demonstrate those payments were timely provided to the Cashier's Office for deposit by the University. Athletics staff must timely perform periodic reconciliations to ensure agreement between the amounts contracted to be paid, amounts received, and amounts delivered to the Cashier's Office. Staff must follow policies and procedures regarding cash collection, as well as fraud prevention and detection, as established by the University, and be held accountable for the handling of monies due to the University.	Michael Smith, AVP for Athletics	95% Complete Athletics performed vendor game analysis for the 2022 season. Athletics will implement a tag system for vendor identification and monitoring purposes for the 2023 Football season and other events as designated. This enhancement will assist to address unauthorized and subletting vendors set ups. Improvements are ongoing. Anticipated Completion Date: July 31, 2023
1	2021-08-40 Issued: 03/28/2023	Meek-Eaton Black Archives	Agreement not in place to house collection items.	Control Environment	Low	The Meek-Eaton Black Archives has been storing items from the Montague	Recommendation 1: The Chief Operating Officer work with the Provost and the current Director of the Meek-Eaton Black Archives to	Timothy Barber, Director, Meek-Eaton	In Process The MEBA Director is working with the University COO to



						collection and providing exhibit space without an authorized MOU or contract with the collection owner, Clint Byrd.	ensure a proper agreement, between the University and the collection owner, is in place for the University's possession of the Montague Collection or ensure the collection is timely returned to its owner.	Black Archives	determine next steps regarding the collection. Anticipated Completion Date: June 15, 2023
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FAMU BOT
Audit and Compliance Committee Meeting
June 2023

EXTERNAL AUDIT
UPDATE



Memorandum

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

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



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

Date: May 25, 2023

Re: Status of External Audits

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

Executive Summary: The chart below provides an overview of external audits currently in-progress or recently concluded since our January 30, 2023, report to the Audit and Compliance Committee.

Current Status of External Audits		
Audit	Current Status	Corrective Action Status
Florida Auditor General Financial Statements (FY2022)	Complete	N/A – No findings or issues reported.
Athletics Action Plan Assurance Service	Complete	Corrective actions are in process for the four reported recommendations. <ul style="list-style-type: none"> Recommendation #1: Continued monitoring and development of control activities Recommendation #2 – Departmental alignment and future considerations Recommendation #3 - Transfer athletes and academic major change challenges Recommendation #4 - Financial Aid
Florida Auditor General Financial Statements (FY2023)	In-Progress	N/A

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



COMPLETE: FLORIDA AUDITOR GENERAL FINANCIAL STATEMENTS AUDIT:

Florida Auditor General				
Audit	Audit Period	Start Date	Report Release Date	Current Status
Financial Statement Audit	<u>FYE</u> June 30, 2022	July 2022	March 2023	<p>Complete: Financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.</p> <p>Audit did not identify any deficiencies in internal control over financial reporting that are considered to be material weaknesses.</p> <p>Audit tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards, issued by the Comptroller General of the United States.</p>

COMPLETE: FAMU ATHLETICS ACTION PLAN ASSURANCE SERVICES:

Thomas Howell Ferguson (THF)				
FAMU Athletics Action Plan Assurance Services	Audit Period	Start Date	Report Release Date	Current Status
Athletics Action Plan Review	<u>FYE</u> October 1, 2022 – January 31, 2023	November 2022	April 2023	<p>Dr. Maurice Edington, Executive Vice President and Chief Operating Officer, is developing a revised athletic action plan in response to the following THF recommendations.</p> <p>Recommendation #1: Continued monitoring and development of control activities A system of milestones and expected outcomes should be implemented in conjunction with the Plan. This includes establishing benchmarks over a long-term period for the reduction of “at-risk” student athletes, benchmarks for each</p>



				<p>sport’s improved APR, benchmarks for the reduction in special talent admissions, as well as benchmarks the University believes are important to its student athlete’s success.</p> <p>Recommendation #2 – Departmental alignment and future considerations. The Athletics Director should maintain appropriate administrative oversight for the positions created in response to the Plan. Additionally, as revenues increase, the University should start to transition certain positions and responsibilities for the Plan under the Athletics Department.</p> <p>Recommendation #3 - Transfer athletes and academic major change challenges</p> <ul style="list-style-type: none"> • Improved processes and controls for the timing of transfer athletes’ enrollment into the University should be developed to ensure adequate time to perform the required certification procedures. • Improved communication and coordination on the recruitment and admission of student-athletes is necessary. • Improved procedures should be developed to assist the student-athletes in ensuring the information/transcripts are properly gathered from the applicable transfer school. <p>Recommendation #4 - Financial Aid The Plan is mostly geared toward summer school and improving the information and communication between student athletes and the Office of Financial Aid.</p> <p>Management should look closely at these issues and develop additional plans to mitigate future issues regarding financial aid disbursements.</p>
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IN-PROGRESS FLORIDA AUDITOR GENERAL FINANCIAL STATEMENTS AUDIT:

Florida Auditor General				
Audit	Audit Period	Start Date	Report Release Date	Current Status
Financial Statement Audit	<u>FYE</u> June 30, 2023	June 2023	March 2024	Entrance Conference: June 6, 2023

FAMU BOT
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ERM UPDATE



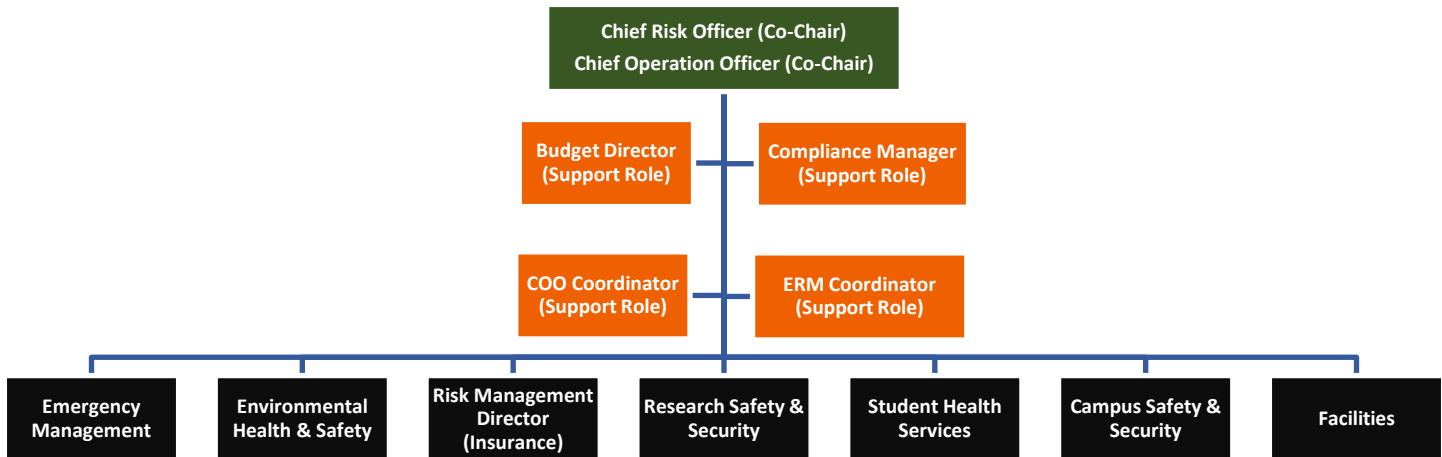
Enterprise Risk Management Updates

May 26, 2023

ERM Activities

ERMAC Risk Managers Committee

The Risk Managers sub-committee of the Enterprise Risk Management Advisory Committee (ERMAC) includes representatives from the traditional operational risk areas. The committee was expanded to include representatives from the Office of Compliance and Ethics and the Office of the Chief Operating Officer in support roles. The committee’s organizational structure is depicted below.



The purpose of the sub-committee is to provide the University with a holistic and systematic approach to identifying, managing, and mitigating risks. All areas were tasked in January 2023 with assessing the risks in their areas and identifying the top five risk priority areas needing mitigation.

New Tool: ERM Service Request



The ERM Service Request tool is live and ready for management to request assistance from the ERM team. The tool is located in the Toolbox section of the Enterprise Risk Management web page. The form allows customers to narrow down what services are needed including; risk assessment, risk management planning, training and education, incident management, crisis management, strategic planning, budgeting, etc. There are additional prompts to record information specific to the customer’s needs. The ERM team receives the service request by email upon submission of the form.



New Tool: Risk Response Matrix



The Risk Response Matrix is another tool in our ERM Toolbox that customers can utilize to assess and respond to various risks. The Matrix explains the multiple responses that may be used in risk situations. The response detailed in the Matrix includes enhance, accept, monitor, share, transfer, avoid, mitigate, and exploit. The Risk Response Matrix empowers customers to make informed decisions about risk mitigation and response based on their unique circumstances.

New Tool: Risk Prioritization Matrix



The Risk Prioritization Matrix is another invaluable tool in our ERM Toolbox that provides help to our customers to prioritize and manage risks effectively. It assists in identifying and ranking risks based on their significance, enabling users to allocate resources and focus their efforts on addressing the most critical ones. It enhances risk management capabilities by ensuring efforts are directed toward addressing the most significant risks, reducing potential vulnerabilities, and promoting a proactive approach to risk mitigation.

Bomb Threat Planning Team



On May 18, 2023, the University received a bomb threat, later determined to be a swatting event by the Federal Bureau of Investigations. The following day, the Enterprise Risk Management Advisory Committee: Operational Risk Managers meeting was held to perform an initial after-action review of strengths and improvement areas for how the university handled the incident. We discussed the communication processes, technology, resource challenges, coordination with internal and external partners, evacuation processes, and other areas for an effective bomb threat response. The after-action review resulted in the Chief Risk Officer appointing a cross-functional bomb threat planning workgroup to assess university capabilities and resource needs further and develop a comprehensive bomb threat plan.

IT/Cybersecurity Risk Bulletin



Cybersecurity in higher education covers a wide range of areas, including data privacy, network security, access controls, threat intelligence, incident response, and compliance. Educational institutions typically have large amounts of sensitive data, including student and staff records, financial data, research data, and intellectual property, making them a prime target for cyberattacks. In recent years, Florida Agricultural and Mechanical University (FAMU) and other higher education institutions have faced new cybersecurity challenges resulting from the increasing use of technology in the classroom, online learning platforms, and the proliferation of Internet of Things (IoT) devices. Legislation and regulatory requirements around cybersecurity practices and reporting are increasing rapidly. This bulletin was



developed to communicate the different factors driving the risk to management and facilitate discussions and mitigation strategies to help address the risk at FAMU.

Employment Protections for Pregnant and Nursing Employees Risk Alert



Two newly enacted rights expansions for pregnant and nursing employees can impact University policies and procedures. The two federal measures that expand these are the Pregnant Workers Fairness Act (PWFA) and the Providing Urgent Maternal Protections for Nursing Mothers Act (PUMP Act).

PWFA is a federal law that aims to protect the rights of pregnant workers in the workplace. The act becomes effective June 27, 2023. It requires employers to provide reasonable accommodations to pregnant workers, such as temporary job restructuring, modified work schedules, or equipment modifications if these accommodations enable the employee to continue working during pregnancy.

The PUMP Act is a federal law requiring employers to provide reasonable break time and private, non-bathroom spaces for employees to express breast milk for their children. These new provisions of the existing law went into effect on April 28, 2023, and apply to all employers covered by the Fair Labor Standards Act (FLSA), including FAMU.

ERM Staffing

Part-time Student Workers



We hired two students to work with us during the spring semester through the Federal Work-Study Program. The students were beneficial in creating graphic training materials, including hosting a training video on prioritizing risks. One of the students has returned for the summer and is developing other training media to help the ERM team educate the University staff, faculty, and students on risk management.



ERM Training and Awareness

FAMU Fundamentals 2023: ERM Educational Session



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

Hurricane Tabletop Exercise



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

Enhanced Risk Management Training



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

FAMU BOT
Audit and Compliance Committee Meeting
June 2023

DoA UPDATE



Division of Audit Updates

May 26, 2023

Staffing

New Staff



The FAMU Division of Audit welcomes Ms. Rasheedat McKay as our new staff Auditor & Investigator. Rasheedat has served the University since 2016, most recently as the University Ticket Office Manager. Rasheedat brings a wealth of FAMU knowledge and experience to our office and we are happy to have her on board. She has begun her training and development in the areas of audit, advisory services, and investigations.

Spotlight



Deidre Melton, AVP for Audit/Chief Risk Officer, was appointed to the Cyber Florida - Risk Assessment Senior Advisory Group for Audit. Cyber Florida leads a spectrum of initiatives to inspire and educate future and current professionals, support industry-advancing research, and help people and organizations better understand cyber threats and what they can do to stay safer in cyberspace.



Erica Thames, Senior Auditor & Investigator, has earned the Certified Inspector General Investigator (CIGI) designation. She traveled with Crissy Brown to the Association of Inspectors General Institute in Jacksonville, Florida in March 2023 to take a week-long course and the CIGI exam. Erica handles academic advisories and investigations.



Crisencia Brown, Auditor & Investigator, has earned the Certified Inspector General Auditor (CIGA) designation. She traveled with Erica Thames to the Association of Inspectors General Institute in Jacksonville, Florida in March 2023 to take a week-long course and the CIGA exam. Crissy is currently leading our audit of Financial Aid operations and is training to conduct investigations.

Professional Development

Power Skills Lab: Transforming Internal Audit through Tech– April 26, 2023



Phillip Hurd, Chief Audit and Compliance Executive for the University of Houston, facilitated our April 2023 Power Skill Lab. Hurd spoke to us about the many uses of recent technological developments and how he is transforming his internal audit shop through Robotic Process Automation, Machine Learning, and Artificial Intelligence like ChatGPT.

FAMU/Wayne State Roundtable – April 10, 2023



Eulonda Whitmore, Associate Vice President and Chief Audit Executive for Wayne State University, and her team of auditors joined FAMU DoA via Zoom for a meeting of the minds to discuss various changes in the Internal Audit profession. The April 2023 roundtable included discussion on Information Technology audits and Control Self-Assessments.



Training and Awareness



May 2023 – Internal Audit Awareness Month

DoA celebrated by hosting two major events:

- From Risk to Control: An HBCU Virtual Town Hall. The town hall featured the Chief Audit Executives and Chief Operating Officers from FAMU and Grambling.
- FAMULY Feud Game Day: Congratulations to the Division of Strategic Planning, Analysis, and Institutional Effectiveness who emerged as tournament champions!

Thank you to everyone who participated. We look forward to next year!

March 21, 2023: ISACA Tallahassee Educational Session



On March 21, 2023, Senior IT Auditor & Investigator, Will Thomson, was the keynote speaker for the Tallahassee ISACA March Educational Session. Will presented on Emerging Cybersecurity Risks in 2023 and how organizations should adapt to the changing trends. He received a lot of positive feedback from the local IT community.

February 27, 2023: FDOT Agile Auditing Workshop



On February 27, 2023, the FAMU Division of Audit hosted Florida Department of Transportation Office of Inspector General leadership for a training session on Agile Auditing. During the session we shared tips on transitioning from traditional auditing to agile, and provided examples of our forms for the FDOT OIG to review. Agile Auditing involves iterative and incremental planning; time-boxed work increments called “sprints;” close collaboration with stakeholders throughout the project; iterative releases of work products; and prioritization of work based on the needs of the University.



April 27, 2023: FAMU Management Seminar



On April 27, 2023, Joseph Maleszewski, Vice President for Audit and Chief Audit Executive, helped lead three sessions during the President's Management Seminar:

- Essential Skills of the Manager,
- Investigations, and
- Internal Customer Service.