

Audit and Compliance Committee

February 16, 2023



Action Items

01

Minutes: Consideration of Approval – December 8, 2022

-Trustee Craig Reed

02

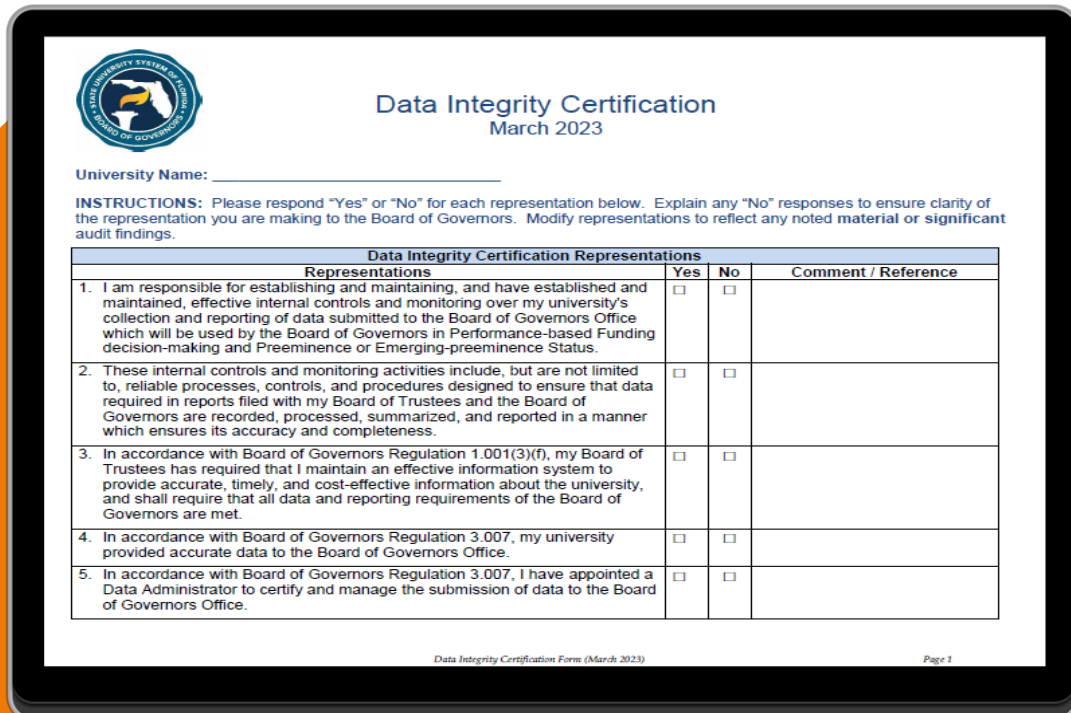
Performance-Based Funding


- Joe Maleszewski



Data Integrity Certification

Performance Based Funding



 **Data Integrity Certification**
March 2023

University Name: _____

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

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

Data Integrity Certification Form (March 2023) Page 1

01

Certification Submission Deadline:

- March 1, 2023

02

Division of Audit PBF Audit Results:

- Adequate controls and processes for data submissions
- No material errors within data files

03

Division of Audit Recommendation:

- No modifications of representations for the Data Integrity Certification

Performance Based Funding Data Integrity Audit

- 0 Reportable Findings

Data Administrator Process and Procedures

Process, controls and procedures established to provide assurance accuracy and completeness of data files

Metric Data Testing

No material errors found in data files supporting metrics 1, 2, 3, and 7.



Data File Submission and Validation

- Data files met BOG requirements

Review of Internal Controls

Degree certification and course substitution process controls strengthened since prior audit

Informational Items

01

FAMU Fundamentals 2023

02

Investigations

03

Key Initiatives



Presented By:

Rica Calhoun

Chief Compliance & Ethics Officer

FAMU Fundamentals 2023

- Cybersecurity
- Compliance and Ethics
- Enterprise Risk Management
- Non-Discrimination, Harassment Prevention, Title IX and ADA
- Clery
- Public Records and FERPA
- Emergency Management



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

Investigations

(29 Hotline Reports Since July 1, 2022)

Case Status: 16 In Process 12 Closed, 1 Intake and Review

Foreign Influence and the US Department of Agriculture



**Foreign Travel and
Screening
Compliance Reviews**



**Foreign Gift
Reporting (Board of
Governors and US
Department of
Education)**



**USDA Office of Civil
Rights (On-site visit)**

MEET THE TEAM

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MEET THE TEAM

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MEET THE TEAM

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Athletics Compliance



What's Next with OCE



01

Implementation of External Review Recommendations



02

FAMU Fundamentals 2023 communications and training module rollout



03

Athletics Compliance Onboarding and Process Review

01

Audit Follow-Up

02

External Audit Updates

03

Investigative Follow-Up

04

ERM Updates

05

Division of Audit Updates



Presented By:

Joseph Maleszewski
Vice President for Audit/CAE

Deidre Melton
Associate Vice President for Audit/CRO

01

OPEN – Low Risk

Monitoring for Resolution of ADA Issues

02

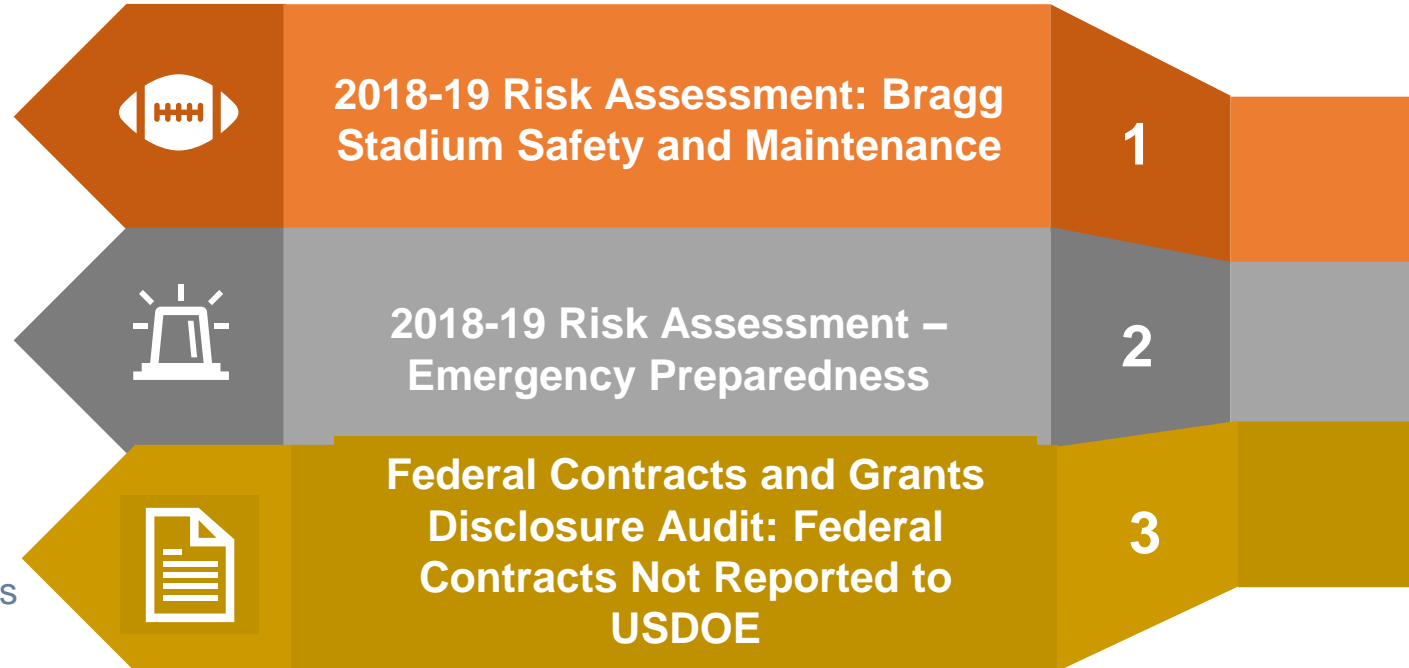
OPEN – High Risk

Budget Under Review, Building Review In Process for Hurricane Shelters

03

CLOSED – Medium Risk

2018-2021 reportable payments disclosures have been submitted to USDOE



Item #	Topic	% Completion	Anticipated Completion Date
1	Inventory Management – Equipment and Apparel	50%	June 30, 2023
2	Inventory Management – Tracking for Tax Reporting	In Process	June 30, 2023
6	Track – Student Experience	90%	April 30, 2023
7	Student Safety Concerns – Track and Field	95%	February 28, 2023
9	Student Per Diem – Process Enhancement	In Process	October 31, 2023
14	Vendor Fee Revenue Controls	95%	February 28, 2023
15	Reconciliation of Vendor Fee Revenues	95%	February 28, 2023



Current Status of External Audits

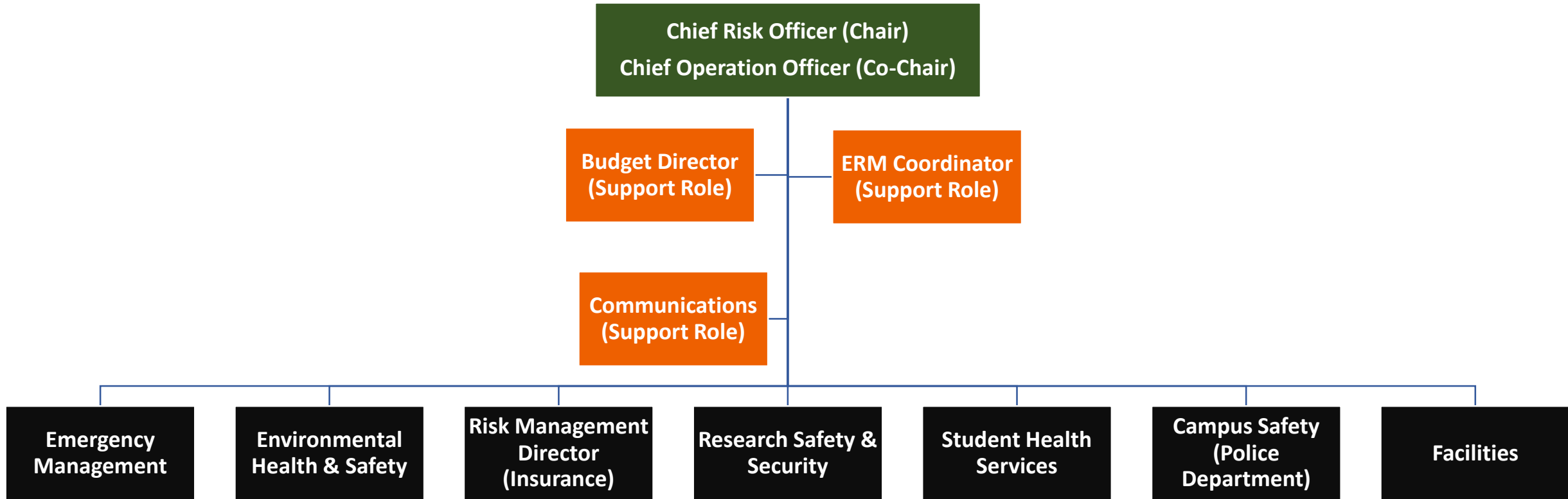
Audit	Current Status	Corrective Action Status
CROWE Direct Support Organizations (DSO) - Review of Financial Internal Controls	Mostly Complete	Foundation – Complete Rattler Boosters – Complete NAA – 4 Completed; Estimated completion date for remaining items April 2023
Florida Auditor General Financial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



FLORIDA A&M UNIVERSITY

**ENTERPRISE RISK
MANAGEMENT**
DIVISION OF AUDIT

ERM MAC Risk Managers Committee





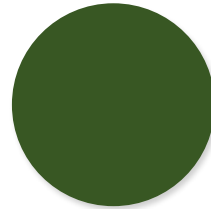
FLORIDA A&M UNIVERSITY

**ENTERPRISE RISK
MANAGEMENT**
DIVISION OF AUDIT

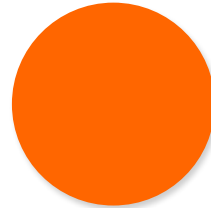
Risk Partner Spotlight: Emergency Management



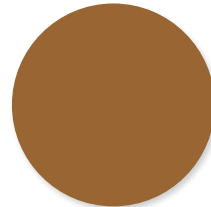
Ashley Davis
Emergency Management Director



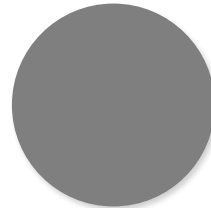
01 FAMU ALERT



02 Pre-Event Contracts



03 FEMA Reimbursements



04 Emergency Preparedness Training



University-wide Risk Assessment

Risk Bulletin: Talent Management

**Performance-Based Funding
Risk Assessment**

Risk Dashboard: Athletics

**FAMU Fundamentals 2023:
ERM Training Module**



Key ERM Updates

Audit Updates



01

Staffing Vacancy

- Staff Auditor – Reviewing Applications

02

CMMC RP

William Thomas, Senior Auditor, became a Cybersecurity Maturity Model Certification Registered Practitioner

03

Leon County Audit Committee

Deidre Melton, AVP for Audit and Chief Risk Officer was elected as the 2023 Audit Committee Chair for Leon County

04

Power Skills Lab: Control Self-Assessment

Power Skills Lab featured the Director of Internal Audit from the University of Alabama System who shared best practices for implementing control self-assessments in the University environment.

**“At FAMU, Great Things
Are Happening Every Day.”**

