

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

**Audit, Risk, and Compliance Committee Meeting**  
Wednesday, June 11, 2025  
1:00 PM

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

**AGENDA**

- |     |               |                       |
|-----|---------------|-----------------------|
| I.  | Call to Order | Trustee Michael White |
| II. | Roll Call     | Ms. Debra Barrington  |

**ACTION ITEMS**

- |      |  |                |
|------|--|----------------|
| III. | Minutes: Consideration of Approval – February 12, 2025 | Trustee White  |
| IV.  | Division of Audit Annual Work Plan                     | J. Maleszewski |

**INFORMATIONAL ITEMS**

- |                                  |  |
|----------------------------------|--|
| Office of Compliance and Ethics: | R. Calhoun                             |
| V.                               | Office of Compliance and Ethics Update |
| Division of Audit:               | J. Maleszewski/T. Wright               |
| VI.                              | Division of Audit Updates              |
|                                  | a. Foreign Influence Audit             |
|                                  | b. Audit and Investigative Follow-up   |
|                                  | c. Internal and External Audit Update  |
|                                  | d. Division Updates                    |
| VII.                             | Adjournment                            |

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



**Audit & Compliance Committee Meeting  
Chair White  
Wednesday, February 12, 2025  
2:00 p.m.**

**Committee Minutes**

**Committee Members:** Michael White, Chair; Belvin Perry, Jr. (Vice Chair); John Crossman; Emery A. Gainey; Kelvin Lawson; and Craig Reed

Chair White called the meeting to order. The roll was called, and a quorum was established. Chair White acknowledged two action items.

1. Minutes: Consideration of Approval – Wednesday, December 4, 2024
2. Performance-based Funding Data Integrity Audit/Certification

**The first action item** – The first action item was approval of the December 4, 2024, meeting minutes. Chair White asked for a motion. The minutes were moved by Trustee Lawson and seconded by Trustee Reed. The motion carried and the December 4, 2024, meeting minutes were approved.

**The second action item** – The second action item was the consideration of approval for the Performance-based Funding Data Integrity Audit/Certification. Chair White acknowledged VP Maleszewski to present the audit and certification. VP Maleszewski presented the report and certification document noting that there were no adverse audit findings and that the work may serve as a basis for the President and Board Chair to execute the BOG-required data integrity certification. VP Maleszewski acknowledged the work of management and informed the Committee that, with their approval, this item would be considered by the full BOT on February 13, 2025. Chair White called for a motion to approve the Performance-based Funding Data Integrity Audit/Certification. Trustee Lawson moved approval of the item which was seconded by Trustee Gainey. The motion carried and the Performance-based Funding Data Integrity Audit/Certification were moved forward for full BOT consideration of approval.

Chair White then acknowledged Deputy Chief Operation Officer Melton to facilitate a workshop on Risk-Aware Board Governance. Melton indicated that this workshop is part of the board member orientation and continuing education as requested by Chair Harper. As background for the discussion, Melton briefly reviewed the Risk Appetite Statement, the University Risk Profile (Top 10 University Risks), how Trustee actions and decisions can impact University risk, and Trustees impact on accreditation. The facilitated discussion reviewed the following questions:

- Are we consistently aligning our decision with the university's risk appetite and strategic priorities, or are there behaviors that lead to conflicting directives to management?

- How does our level of engagement – through attendance, meeting preparation, and active participation – affect the university’s ability to operate efficiently, make informed decisions, and maintain financial stability?
- How does the way we communicate as a board, both internally with the university leadership and external with stakeholders (including media and governing bodies), affect risk awareness and transparency across the institution? Are we fostering open, honest conversations, or are there barriers?
- Reflecting on the past year, are there any specific behaviors, actions, or comments – whether during board meetings, in public settings, or behind the scenes – that we haven’t discussed today but have impacted risk or hindered board operations? How did these situations impact the university or board effectiveness, and what specific steps can we take as a group to prevent or correct these issues moving forward?

### **INFORMATIONAL ITEMS**

VP Maleszewski and Audit Director, Trystal Wright, reported the Division of Audit updates on Audit and Investigative Follow-up; Internal and External Audit Updates; and Division Updates. Trustee Lawson inquired about the outstanding stadium safety issue. VP Maleszewski noted that the rail heights need to be increased for safety and that management was working to identify a source of funds to correct the issue – in the meantime signage is in place to mitigate the risk. Trustee Lawson inquired about the cost to resolve the matter. VP Maleszewski provided information following the ARCC meeting via e-mail – the cost being estimated at approximately \$100,000.

VP Maleszewski highlighted significant progress in closing out older investigation cases – indicating that 39 cases have been closed this fiscal year. Trustee Brown inquired about the time cases are open and VP Maleszewski referred him to the meeting materials and followed up by sharing additional details via e-mail to the Board.

Deputy COO and Chief Risk Officer Melton provided a brief Office of Enterprise Risk Management Update. Importantly, she announced that FAMU is leading the development of an SUS ERM Consortium with the first Consortium meeting being held later this month. Melton discussed the initiative to develop the University’s AI Vision Statement. Melton did not provide a Gift Report Corrective Action Plan Update as reflected in the agenda due to time constraints.

Chief Compliance and Ethics Officer Calhoun provided an Office of Compliance and Ethics Update. She highlighted working with Compliance Partners to ready ourselves for the impacts of Federal Government initiatives. She highlighted the upcoming FAMU Fundamentals training series that occurs each March. She also highlighted Privacy Week celebrated in January 2025, and related activities. She announced the onboarding of a new program manager for compliance – Ruoxu Li with expertise in both research and foreign influence.

### **Adjournment**

Chair White Adjourned the meeting as there was no further business.



FLORIDA A&M UNIVERSITY  
DIVISION OF AUDIT

# Division of Audit FY 2025-2026 Work Plan

---

## Report #25-26-001

---

June 12, 2025



## EXECUTIVE SUMMARY

---

The Division of Audit (DoA) is committed to enhancing the University’s capacity to achieve its strategic priorities and business objectives through risk-based audit and advisory services. The FY 2025-2026 Annual Audit Work Plan is informed by a comprehensive review of FAMU’s top institutional risks, including changes in the political and legislative environment, evolving compliance obligations, growing demands for transparency, and the increasing complexity of IT and cybersecurity concerns. Our work plan aligns closely with the University’s 2022–2027 Strategic Priorities: Student Success, Academic Excellence, Leverage the Brand, Long-Term Fiscal Health and Sustainability, and Organizational Effectiveness and Transformation.

Informed by the University’s risk landscape, this plan outlines the audit and advisory engagements that provide assurance, enhance operations, and add value to the University. Focus areas include the Board of Governors’ mandatory Performance-Based Funding (PBF) Data Integrity Audit, financial accountability in Athletics and Construction, and high-impact advisory engagements in Human Resources, Workday Implementation, Artificial Intelligence Strategy, Research, Advancement, and Grants Management.

Our activities over the coming year will be guided by this plan, which remains flexible to adapt to emerging priorities identified by management and the Board. This adaptive strategy ensures that our efforts are continuously aligned with the University’s evolving needs, providing targeted, strategic support that promotes effectiveness and efficiency across university operations.

Through this work plan, the DoA will continue to deliver valuable insights and guidance, assisting university management in navigating the complexities of the higher education landscape, thus contributing to the institution’s overarching mission and vision.



## **TABLE OF CONTENTS**

---

EXECUTIVE SUMMARY .....	1
BACKGROUND.....	3
INTERNAL AUDIT RESOURCES.....	4
INTERNAL AUDIT WORK PLAN .....	5
PROJECT TEAM.....	6
STATEMENT OF ACCORDANCE.....	6



## BACKGROUND

Global Internal Audit standards<sup>1</sup> 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 managing 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 2025-2026 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 2025-2026			
1	Political & Legislative Environment	6	Mental Health & Wellness
2	Communications & Transparency	7	Regulatory Compliance & Legal Risk
3	Talent & Workforce Management	8	Campus Safety & Security
4	Financial Sustainability	9	Research Enterprise Management
5	Cybersecurity & Information Security	10	Institutional Culture & Morale

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](#).

<sup>1</sup> Global Internal Audit Standards – Standards 6.3 Board and Senior Management Support, 8.1 Board Interaction, 9.3 Methodologies, and 9.4 Internal Audit Plan



## 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)



Trystal Wright  
Audit Director  
(1800 Hours)



Chathya Chandler  
Audit Manager  
(1800 Hours)



Erica Thames  
Investigations Manager  
(1800 Hours)



Nancy Shepherd  
Lead Senior Auditor  
(1800 Hours)



Jayla Livingston-Miller  
Senior IT Auditor &  
Investigator  
(1800 Hours)



Crisencia Brown  
Auditor & Investigator  
(1800 Hours)



Rasheedat McKay  
Special Projects Coordinator & Investigator  
(1800 Hours)



## INTERNAL AUDIT WORK PLAN

FY 2025–2026 Audit Work Plan			
Audit Category	Specific Audit Topic	Relevant Strategic Priorities	Details / Preliminary Scope
Mandatory (BOG)	Performance-Based Funding (PBF) Data Integrity Audit	Student Success; Organizational Effectiveness	Annual BOG-required audit to verify the accuracy and completeness of data submitted for PBF metrics (FTIC graduation, transfer graduation, Pell recipient success, etc.)
Mandatory (BOT)	Athletics Financial Review	Long-Term Fiscal Sustainability; Leverage the Brand	Verify accounts receivables for all Basketball and Baseball advertising revenues for receipt, invoicing, and timely deposit
Operational	University Construction Program Audit	Fiscal Sustainability; Organizational Effectiveness	Review financial controls and administrative procedures related to capital project expenditures, approvals, and reporting
Information Technology	Workday Post-Implementation Review	Organizational Effectiveness; Fiscal Sustainability	Assess user experiences with Workday (efficiency, ease-of-use, training, and job aids) post-implementation
Information Technology	IT Governance – Artificial Intelligence	Academic Excellence; Organizational Effectiveness	Review institutional efforts to govern AI systems and guide responsible adoption in academics, administration, and research
Advisory	Human Resources Advisory	Organizational Effectiveness; Student Success	Evaluate onboarding, exit surveys, interdepartmental coordination, and performance evaluations to support talent management
Advisory	Division of Research – Data Protection Controls	Academic Excellence; Research Management	Evaluate IT and physical security controls protecting research data, labs, and sensitive projects
Advisory	Grant Management Review	Academic Excellence; Fiscal Sustainability	Examine workflow delays, post-award management, communication, and compliance with grant policies
Continuation of FY 2024–2025 Audit Work Plan			
Rollover: Information Technology	Office of Information Technology – Cybersecurity Governance	Academic Excellence; Organizational Effectiveness; Fiscal Sustainability;	Assess alignment with NIST Cybersecurity Framework 2.0 – Govern Function and evaluate IT strategic planning and governance processes
Rollover: Advisory	Office of University Advancement Review	Leverage the Brand; Fiscal Sustainability	Review donor stewardship, technology use, workflow efficiency, and alignment with NAA collaboration efforts



## PROJECT TEAM

---

### Engagement was prepared by:



Trystal Wright, CGAP, CIGA, CIGI  
Audit Director

### 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.

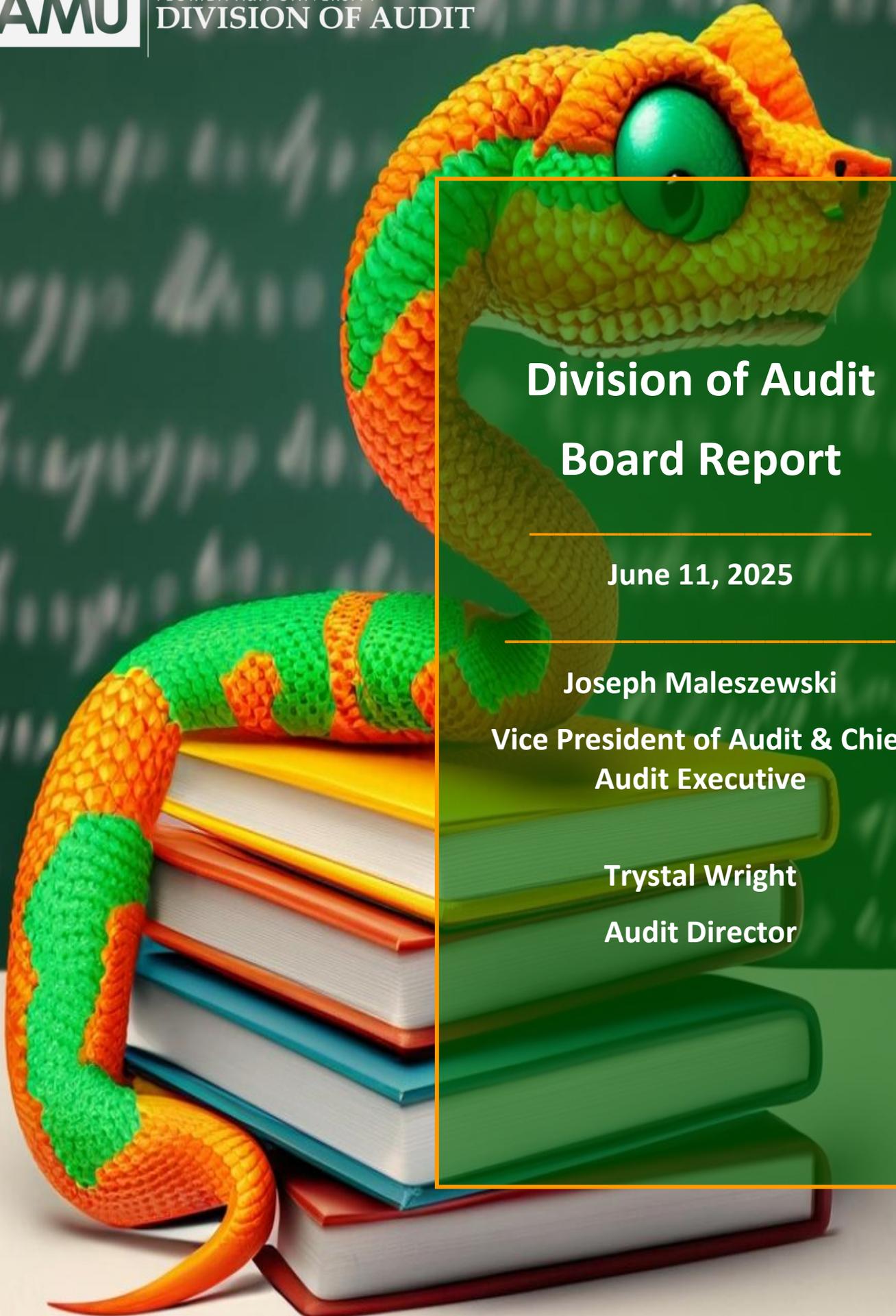
We developed the work plan in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require we plan and conduct a risk assessment to use as a basis for the development of the audit work plan aligned with university goals. We believe the evidence 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/>



FLORIDA A&M UNIVERSITY  
DIVISION OF AUDIT



# Division of Audit Board Report

---

June 11, 2025

---

**Joseph Maleszewski**  
Vice President of Audit & Chief  
Audit Executive

**Trystal Wright**  
Audit Director

**Dear Esteemed Members of the FAMU Board of Trustees,**

I am excited to submit the Division of Audit's materials for the upcoming June 11<sup>th</sup> Audit, Risk, and Compliance Committee meeting. It has been an exciting and busy fiscal year so far with many changes across the University and within the Division. We look forward to adding value during the upcoming Presidential transition!

In addition to these meeting materials, I have provided the FY 2025-2026 Annual Audit Work Plan. Our work plan is informed by the University's risk landscape and aligns closely with the University's strategic priorities. This plan outlines the audit and advisory engagements that provide assurance, enhance operations, and add value to the University. Focus areas include the Board of Governors' mandatory Performance-Based Funding (PBF) Data Integrity Audit, financial accountability in Athletics and Construction, and high-impact advisory engagements in Human Resources, Workday Implementation, Artificial Intelligence Strategy, Research, Advancement, and Grants Management. We will present this plan for your consideration of approval during the Audit, Risk, and Compliance Committee meeting.

From an investigation's perspective we continue to have a high workload, having received 33 new cases this fiscal year (FY). We remain laser focused on closing out cases - so far this FY we have closed 49 cases including 12 older carryforward investigations and 5 investigations received this FY. We have also closed out 32 management referrals including 11 cases carried forward from the prior FY. These efforts leave us with 6 active investigations being carried out internally and 1 carry forward Whistleblower investigations being handled by an outside firm. I thank President Beard for making additional contracted resources available to assist in the investigations case log – this was essential to our progress. I also thank Investigations Manager Thames for her continued dedication and hard work!

The growing complexity and volume of investigative matters highlight the need for a dedicated full-time investigator. I have again requested this position which would enhance our ability to address high-risk matters in a timely manner, reducing case backlogs and ensuring efficient resolutions.

As the scope and complexity of audits and investigations grow, it is imperative that the Division has adequate resources to fulfill its mission. The requested budget increase which I submitted is designed to provide the necessary support to sustain and enhance our ability to conduct thorough audits, respond to investigative needs in a timely manner, and access essential advisory services that strengthen the University's overall governance and risk management framework:

1. **Permanent Full-Time Investigator Position:** The growing complexity and volume of investigative matters highlight the need for a dedicated full-time investigator. This position would enhance our ability to address high-risk matters in a timely manner, reducing case backlogs and ensuring efficient resolutions. A

full-time investigator would also minimize the need for seeking additional funding from other departments, fostering a more streamlined and effective process.

2. **Permanent Full-Time Position for FAMU DRS Oversight:** The University's K-12 Developmental Research School, has unique risk factors that require focused audit and investigative oversight. Currently, resources either have not been allocated or must be reallocated reactively, which can strain ongoing operations. Establishing a designated budget for a position dedicated to DRS-related oversight would support a proactive approach to risk management and compliance.
3. **Funding for External Audits & Investigations:** At times, external audit and investigative services are required to complement our internal efforts. These services, needed approximately 1-2 times per year, range from \$30,000 - \$55,000 for investigations and up to \$160,000 for audits. Having dedicated funding for these needs would allow the University to proactively manage risks and maintain compliance without delays.
4. **Continuation of Gartner Services:** Gartner's advisory services provide valuable insights, benchmarking, and best practices that enhance our audit and investigative functions. Previously supported by the Title IX Department, which can no longer fund this expense, we seek to secure the \$60,000 annual contract to ensure continued access to these important resources.

In conclusion, I am confident that the materials and plans we have prepared will significantly contribute to the University's strategic goals and enhance our overall governance and risk management framework.

The Division of Audit remains committed to providing thorough and insightful audits, timely investigations, and valuable advisory services. Thank you for your attention and consideration.



Sincerely,

A handwritten signature in blue ink that reads "Joseph K. Miller".

Vice President for Audit and Chief Audit Executive



# TABLE OF CONTENTS

05

Internal Audit  
Activities

08

External  
Audit  
Activities

10

Advisory  
Activities

13

Investigation  
Services

37

Staff  
Highlights

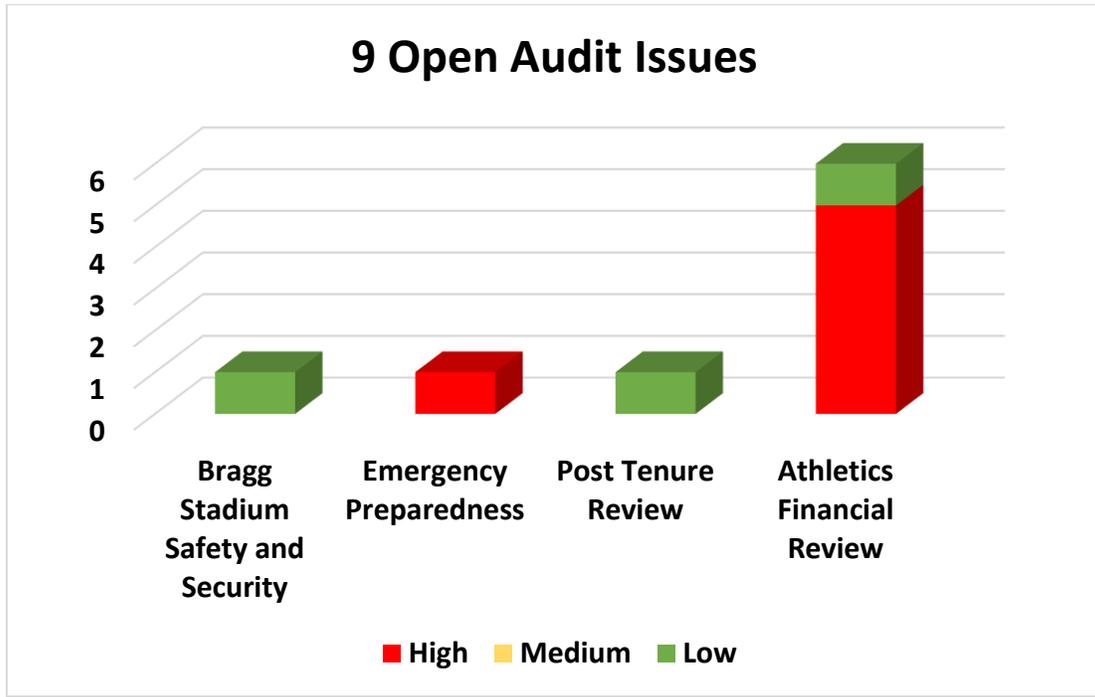


# Internal Audit Activities

Audit Work Plan				
Project	Start Date	Projected Completion	Revised Projected Completion	Status
Financial Aid Audit	December 2022	December 2024	February 2025	Complete
Athletics Financial Review: Spring 2023	December 2023	June 2024	December 2024	Complete
Gramm Leach Bliley Act (GLBA): Safeguards Rule Audit	November 2023	March 2024	October 2024	Complete
Foreign Influence Audit	August 2024	October 2024	March 2025	Reporting
Athletics Financial Review: Spring 2024	March 2025	July 2025	n/a	Pending
Performance-Based Funding Data Integrity Audit	November 2024	March 2025	n/a	Complete

## Status of Correct Actions for Open Audit Issues since June 2023

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



### **Bragg Stadium Safety and Security (Open Issue: 1)**

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

- **ADA Guardrail Compliance** - The height (in certain areas) and construction of the guardrails are not compliant, in accordance with the Florida Building Code: FBC-B 1015. The University 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. **(Status- OPEN; Risk Level- LOW)**

### **Emergency Preparedness (Open Issues: 1)**

Executive Owner: Alonda Thomas, Chief Marketing and Communications Officer

- **Establishing an Evacuation Plan** - The Evacuation Plan has been finalized with the supporting essential employee plan. The crisis communication plan has been updated and will be implemented after review by the crisis communications team. The anticipated implementation date is June 30, 2025. **(Status- OPEN; Risk Level- HIGH)**

### **Security Plan Audit (Open Issues: CONFIDENTIAL)**

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

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

### **GLBA - Safeguards Rule Audit (Open Issues: CONFIDENTIAL)**

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

- The referenced audit issues are considered confidential in accordance with [Florida Statute 1004.055 Security of Data and Information Technology in State Postsecondary Education Institutions](#). A detailed review of progress made on corrective actions taken to resolve issues identified during the 2024-2025 GLBA Audit will be provided to Board of Trustees members during the February 2025 Cybersecurity Closed Door Session. Board members are entitled to a one-on-one briefing prior to this meeting and can request a briefing by contacting Joseph Maleszewski, Vice President for Audit/CAE at [joseph.maleszewski@famu.edu](mailto:joseph.maleszewski@famu.edu).

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

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

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

### **Athletics Financial Review (Spring & Fall 2023) (Open Issues: 6)**

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

- Six (6) recommendations were made regarding the effectiveness of controls over financial processes in the Athletics Department. The issues observed pertained to budgetary misclassifications, unauthorized purchase commitments, untimely vendor authorizations, unverified receipt of goods, and establishing adequate internal controls over purchasing. **(Status- OPEN; Risk Level- HIGH)**

# External Audit Activities

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

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

Current Status of External Audits		
Audit	Current Status	Comments
<b><u>Florida Auditor General (AG)</u></b> Financial Statement Audit (FYE 2024)	Complete	The final report was issued March 2025 and states that the University’s financial statements present fairly, in all material respects. However, one significant deficiency was identified in the report regarding the need to improve controls to ensure the accounting records and annual financial report are accurate.
<b><u>Thomas, Howell, Ferguson (THF)</u></b> Athletics Financial Statement Audit (FYE 2022 and FYE 2023)	Withdrew	On March 4, 2025, THF issued a letter to University leadership and the Athletics Director terminating its engagement to perform the Financial Statement Audit for the University’s Athletic Department “due to the University’s inability to provide timely and accurate documentation necessary for [them] to perform the audit.”
<b><u>Athletics Financial Statement Audit</u></b> (FYE 2024)	Pending	Currently, there is no firm under contract to perform the Board of Trustees required Athletics Financial Statement Audit for FYE 2024.
<b><u>Cybersecurity Maturity Model Certification (CMMC)</u></b>	Pending	To inform the external review, DOA has collaborated with ITS and the Division of Research to create a survey to determine the adequacy of the University’s data security. Currently, we are soliciting external parties to perform services related to this certification.

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

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

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

- **SPIA Account:** The University should establish procedures to ensure that Cash in Bank, SPIA, and SPIA income transactions are promptly and accurately recorded by fund consistent with the ICOFA Financial Statement Guide. In addition, the University should enhance procedures to ensure that reconciliations of SPIA account balances by fund to the general ledger account balances are performed at least monthly, with reconciling items promptly identified, thoroughly investigated, adequately documented, and resolved.

- **Bank Account Reconciliations:** University procedures should be enhanced to ensure that University records demonstrate timely reconciliations of bank account balances to general ledger control accounts and supervisory review and approval of the reconciliations.
- **Prompt Payment (40 days):** The University should enhance procedures to ensure that vendors are paid promptly in accordance with University procedures. Such enhancements may include monitoring vendor invoice receipt dates and using aging reports to track payment due dates.
- **Personnel Evaluations:** The University should improve procedures to ensure that the required personnel evaluations are performed annually. Such improvements should include appropriate performance evaluation training, effective communication to hold supervisors accountable for completing the required evaluations, and the maintenance of applicable communication and evaluation records.

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

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

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

- University procedures should be enhanced to ensure that accounting information is accurately recorded and reported. Such enhancements should include appropriate training for University personnel responsible for the accounting entry and AFR processes. In addition, University records should be maintained to demonstrate independent verification and accuracy of the accounting entries and financial statement information made by the consultants before the AFR is submitted to the BOG.

<b>Current Status of Financial Statement Audits Direct Support Organizations</b>		
<b>Audit</b>	<b>Current Status</b>	<b>Comments</b>
<b><u>FAMU Boosters</u></b>	Complete	Grayson Accounting and Consulting, an independent CPA firm, determined that the financial statements were presented fairly, in all material respects.
<b><u>National Alumni Association</u></b>	Complete	Grayson Accounting and Consulting, an independent CPA firm, determined that the financial statements were presented fairly, in all material respects.
<b><u>The FAMU Foundation</u></b>	Complete	Watson Rice Accountants and Advisors, an independent CPA firm, determined that the financial statements present fairly, in all material respects.
<b><u>FAMU Research Foundation (FRF)</u></b>	Exempt	The University has requested and received approval for an exemption from the Board of Governors Regulation 9.011 (5) for FY2024 and FY2025, citing minimal financial activity and the imminent operational launch of the Research Foundation in FY2026, making an audit unnecessary for these fiscal years.

# Advisory Activities

Advisory Work Plan			
Project	Initial Projected Start Date	Revised Projected Start Date	Status
Academic Affairs Advisory: School of Business & Industry (SBI) Student & Faculty Experiences	April 2023	August 2024	Complete
Academic Affairs Advisory: College of Social Sciences, Art, & Humanities (CSSAH) Student & Faculty Experiences	April 2023	January 2025	Complete
IT Governance: State of Cybersecurity	March 2025	April 2025	Pending
Campus Safety & Security	October 2024	February 2025	Transferred: Workshop Conducted with ERM
Academic Affairs: Operations	January 2025	March 2025	Pending
Office of University Advancement	March 2025	n/a	Planning

## Status of Correct Actions for Open Advisory Issues

Institute of Internal Audit Standards, [2500 – Monitoring Progress](#), requires the internal audit activity to monitor the disposition of results of consulting engagements to the extent agreed upon with the client. The Division of Audit monitors corrective actions only for recommendations accepted by management during the consulting engagement. Accepted recommendations and corrective action plans are confirmed by both the division vice president and chief operating officer for monitoring.

### 2022 Procurement Services (Open Issues: 22)

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

- A total of 34 recommendations were agreed upon by Procurement Services management.
  - Twelve (12) of those recommendations have been successfully implemented.
  - Twenty-two (22) of the recommendations remain open, of which:
    - Twelve (12) expected implementation dates are now past due, related to effectiveness and internal controls;
    - Two (2) expected implementation dates were extended to July 2025; and related to standardizing financial consequences in University contracts and efficient use of technology.

- One (1) has a future implementation date of Spring 2025; and related to p-card usage, creating a contract repository, including a financial consequence in contract clauses, training and oversight.
- Three (3) require an implementation date to be set; and are related to setting procurement goals, updating the Procurement and P-Card Manuals, and implementing IT controls and monitoring activities.
- Two (2) require clarification or additional information; and are related to updating the Procurement and P-Card Manuals to enhance accountability and updating P-Card and Contract Management Trainings.
- Two (2) of the recommendations are pending closure, as the Division of Audit assists Procurement Services with documenting cross-functional process workflows.

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

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

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

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

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

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

### **Academic Affairs Advisory: College of Social Sciences, Art, & Humanities Student & Faculty Experiences (Open Issues: 10)**

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

- Ten (10) recommendations were made regarding improving the academic advisement experience:

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

**Cybersecurity Tabletop Exercise (Open Issues: CONFIDENTIAL)**

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

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

# Investigation Services



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

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

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

**Investigative Collaborations:** Investigative activities and collaboration with other investigative departments within the University or other parties.

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

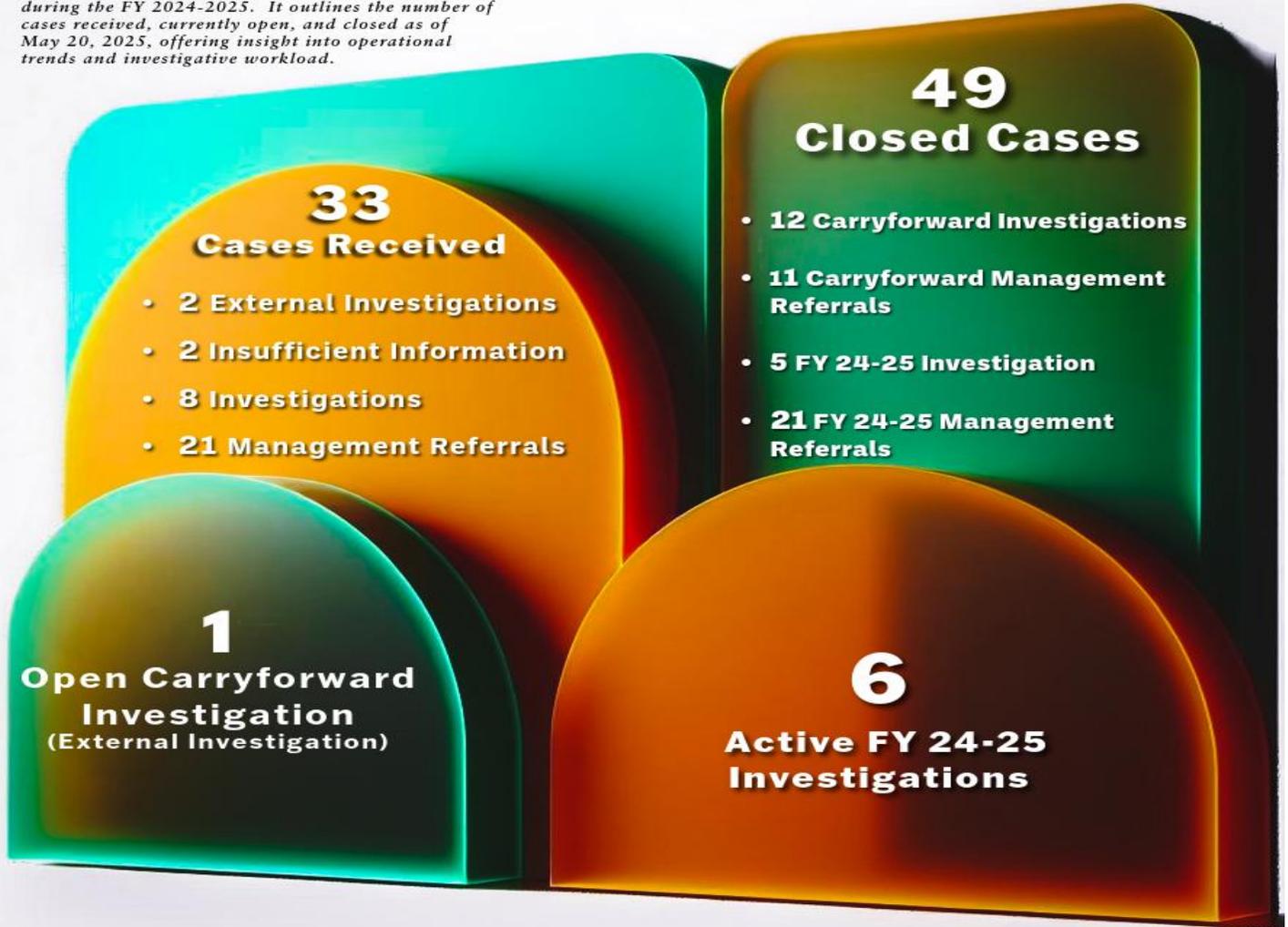
**Management Referral:** A complaint that does not necessitate an investigation but is referred to the relevant executive owner for awareness and possible resolution, as deemed appropriate. Updates on actions taken are often requested.

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

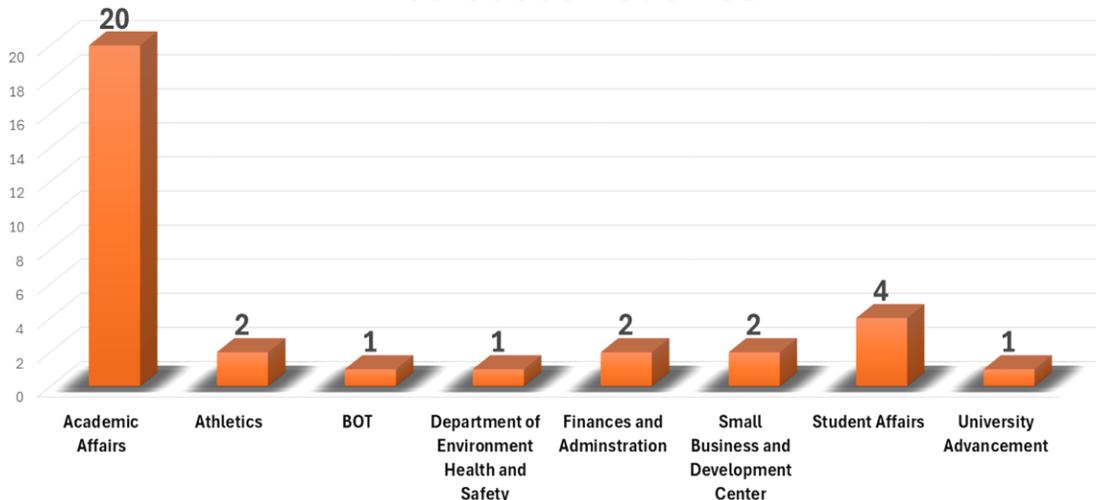
The following information is designed to keep the Board of Trustees informed regarding DoA investigative activities.

# FY 2024-2025 DoA Investigation Workload

*This report provides a comprehensive overview of the Division of Audit's investigative case activity during the FY 2024-2025. It outlines the number of cases received, currently open, and closed as of May 20, 2025, offering insight into operational trends and investigative workload.*



## FY 2024-2025 Program Area Breakdown 33 Cases Received



## Open Investigation Cases Breakdown

As of May 20, 2025, the Division of Audit had **7** open cases, including an external investigation carried forward from a previous fiscal period. Among these, six (6) are active investigations and one (1) carryforward external investigation. The images below summarize the open investigative issues by type of concern.

### Open Investigative Issues by Concern



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

## Open Cases – Days Open

The investigative team worked diligently to address our pre-existing caseload, meticulously examining details to ensure thorough investigations of each matter. Our commitment to managing this workload is evident, as we are pleased to report that we currently have one (1) carryforward external investigation from the previous fiscal year. Below is a summary of open cases and their respective durations.

Year	Case #	Date Received	Case Name	Investigations	Areas	Days Open
2022-2023	2023-6-ITSWB	5/31/2023	Confidential	External Investigation	Information Technology	720
2024-2025	2024-6-255	10/16/2024	OPS Advisors	External Investigation	Academic Affairs	216
2024-2025	2024-11-298	11/27/2024	Fundraiser	Investigation	Athletics Department	174
2024-2025	2025-2-318	2/17/2025	Credentials	Investigation	Department of Environment Health and Safety	92
2024-2025	2025-3-320	3/7/2025	Alleged Misconduct	Investigation	Small Business and Development Center	74
2024-2025	2025-3-331	3/26/2025	Alleged Misconduct	Investigation	Academic Affairs	55
2024-2025	2025-5-337 WB	4/30/2025	Confidential	Investigation	Academic Affairs	20

## Summary of Closed or Published Cases

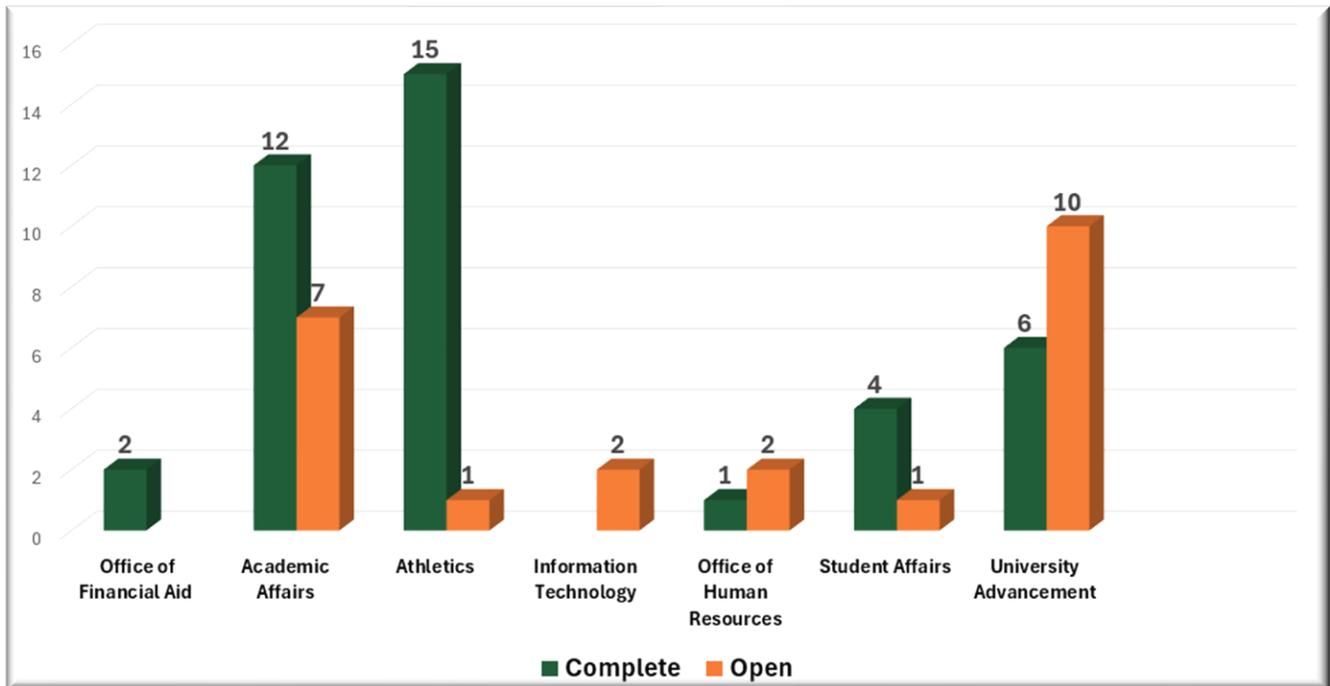
#	Year	Case #	Date Received	Case Name	Inquiry/Investigation	Status	Date Close out
1	2021-2022	2022-01-71	1/27/2022	Special Pay	Investigation	Closed	9/9/2024
2	2021-2022	2022-06-96	6/6/2022	Former Athletic Employee	Referral	Closed	8/19/2024
3	2022-2023	2022-10-111	10/27/2022	Inappropriate ticket sells	Referral	Closed	9/9/2024
4	2022-2023	2022-11-116	11/15/2022	Tickets	Referral	Closed	8/19/2024
5	2022-2023	2022-11-118	3/1/2023	Student Assignment & AOR credits	Investigation	Closed	2/25/2025
6	2023-2024	2023-11-200	11/20/2023	Employee Compensation	Referral	Closed	10/9/2024
7	2023-2024	2023-12-206	1/30/2024	Bowling Team	Referral	Closed	7/23/2024
8	2023-2024	2023-12-207	12/6/2023	Library Concern	Referral	Closed	7/26/2024
9	2023-2024	2023-8-165	8/11/2023	Improper Canvas Access	Investigation	Closed	8/7/2024
10	2023-2024	2023-8-170	8/24/2023	Payroll Concern	Referral	Closed	7/10/2024
11	2023-2024	2023-9-173	9/7/2023	JCOE Employee Compensation	Referral	Closed	8/20/2024
12	2023-2024	2023-CAFS WB	11/8/2023	Confidential	Law Enforcement Referral	Closed	7/16/2024
13	2023-2024	2024-6-252	6/11/2024	Foundation check	Law Enforcement Referral	Closed	9/9/2024
14	2024-2025	2024-7-256	7/16/2024	Financial Matters	Referral	Closed	1/27/2025
15	2024-2025	2024-7-261	5/28/2024	Inquiry	Referral	Closed	7/18/2024
16	2024-2025	2024-7-262	7/10/2024	Alleged Misconduct	Referral	Closed	1/17/2025
17	2024-2025	2024-7-264	7/19/2024	CAFS Attendance	Investigation	Closed	1/27/2025
18	2024-2025	2024-7-265	7/24/2024	Registrar Concern	Other Department	Closed	7/30/2024
19	2024-2025	2024-7-266	7/26/2024	Alleged P-Card Misuse	Investigation	Closed	11/25/2024
20	2024-2025	2024-7-267	7/29/2024	Payroll Fraud	Referral	Closed	1/8/2025
21	2024-2025	2024-7-Formal Complaint	7/29/2024	Formal Complaint	Other Department	Closed	8/19/2024
22	2024-2025	2024-8-274	8/22/2024	Breach of Confidentiality	Other Department	Closed	8/30/2024
23	2024-2025	2024-9-278	9/11/2024	Pharmacy Degree Credentials	Other Department	Closed	10/9/2024
24	2024-2025	2024-9-279	9/11/2024	Education Degree Credentials	Other Department	Closed	10/24/2024
25	2024-2025	2024-9-280	9/11/2024	Alleged Misconduct	Other Department	Closed	2/14/2025
26	2024-2025	2024-10-282	9/30/2024	Mismanagement of Funds/Fraud	Investigation	Closed	2/28/2025
27	2024-2025	2024-10-290	10/23/2024	Alleged Misconduct/Harassment	Other Department	Closed	11/12/2024
28	2023-2024	2023-8-168	2/26/2024	Payroll Concern	Referral	Closed	7/29/2024
29	2024-2025	2024-11-295	11/11/2024	Financial Aid Concern	Referral	Closed	2/19/2025
30	2024-2025	2024-11-291	11/4/2024	Inappropriate Housing Use	Other Department	Closed	11/13/2024
31	2024-2025	2024-12-300	11/27/2024	Alleged Misconduct	Other Department	Closed	12/6/2024
32	2024-2025	2024-12-301	12/3/2024	Alleged Misconduct	Other Department	Closed	12/6/2024

33	2024-2025	2024-12-306	12/5/2024	Alleged Misconduct	Referral	Closed	12/19/2024
34	2024-2025	2024-12-309	12/27/2024	Alleged Academic Misconduct	Insufficient Information	Closed	1/6/2025
35	2024-2025	2025-2-313	2/4/2025	Accounting Concerns	Other Department	Closed	2/6/2025
36	2024-2025	2025-2-Reyes	2/25/2025	College of Law	Non-jurisdiction	Closed	2/26/2025
37	2024-2025	2025-3-317	2/17/2025	Former Employee Avis Rentals	Insufficient Information	Closed	3/21/2025
38	2024-2025	2024-12-305	12/11/2024	Grading Concerns	Referral	Closed	4/21/2025
39	2023-2024	2023-8-167 WB	1/31/2024	Confidential	Investigation	Closed	4/15/2025
40	2024-2025	2024-8-272	8/2/2024	Homecoming Funds	External Investigation	Closed	4/15/2025
41	2023-2024	2024-6-254	6/23/2024	Student Housing Interference	Investigation	Closed	5/14/2025
42	2023-2024	2023-9-172	9/8/2023	Timesheet and Attendance Fraud	Investigation	Closed	5/19/2025
43	2021-2022	2022-04-80	4/1/2022	CAFS Contractors – Service Agreement Practices	Investigation	Published	1/23/2025
44	2022-2023	2022-12-119	12/13/2022	SGA	Investigation	Published	8/28/2024
45	2022-2023	2023-03-131	2/27/2023	Improper Termination	Investigation	Published	8/1/2024
46	2022-2023	2023-03-137	3/15/2023	Financial Aid Concern	Investigation	Published	10/18/2024
47	2023-2024	2023-7-158	7/13/2023	Inappropriate IT Director Designation Use	Investigation	Published	10/18/2024
48	2023-2024	2023-8-164	7/21/2023	Confidential	Investigation	Published	9/5/2024
49	2024-2025	2024-8-Major Gift	8/6/2024	Major Gift	External Investigation	Published	8/6/2024

## Status of Management Actions for Open Investigation Recommendations since February 2025:

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

### 23 Open Investigative Recommendations



### Department of Athletics Inventory Management (1 Open Recommendation)

- **Develop and implement a method for tracking apparel that is given to university employees, and work with the Division of Finance and Administration to ensure proper reporting of apparel as additional income in accordance with IRS guidelines.**

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

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

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

**Status – Open; Risk Level - Moderate; Anticipated Completion – September 31, 2025)**

## **Division of Academic Affairs (7 Open Recommendations)**

### **Case: 2023-1-121 – Alleged Additional Employment Violation**

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

#### **1. Improve Additional Employment Procedures and Processes.**

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

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

**(Status – Open; Risk Level – Low; Anticipated Completion – September 31, 2025)**

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

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

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

**(Status – Open; Risk Level – Low; Anticipated Completion – September 31, 2025)**

### **Case: 2023-8-164 - Marching 100 Youth Summer Band Camp Safety: Inclement Weather Protocols (6 Open Recommendations)**

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

#### **1. Arrange for first aid and CPR training for all camp employees and volunteers:**

**Action Plan:** First aid and CPR training will be provided for summer camp staff and volunteers. CEPD Director and Director of Marching band contacted the Tallahassee Chapter of the American Red Cross to schedule training and are awaiting further information. Training will be provided for each director and designated staff and volunteers from each camp. Dean of the School of Nursing and her team offered the following recommendations which we will also implement:

- Remind campers to identify pre-existing health conditions on their medical history form. Band camp staff should review the forms to extract information related to health concerns and meet with the students upon arrival.
- Ensure first aid kits and AEDs are available in all areas.
- Secure RNs and APRNs and delineate their responsibilities.

Further, handouts will be provided by the Dean of the School of Nursing to help educate campers and staff on measures to ensure their safety and steps to take when an emergency arises.

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

Red Cross First Aid/CPR training has been funded and scheduled for at least two (2) members of each camp. Two RNs have been secured. First aid kits will be provided by Health Services. EHS will provide quote for AEDs.

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

First Aid and CPR training completed for nine (9) Band Camp staff and 31 staff from all other approved camps. Band staff protocol has been updated to include recommendations.

**(Status – Complete; Risk Level – Moderate)**

**2. Update the Marching 100 Band Practices Policy**

**Action Plan:** The following policy will be in effect regarding band camp staff practices in the event of inclement weather and medical emergencies. Staff are required to adhere to the following protocol:

- Weather: Notify the camp director who will assess the inclement weather scenario and determine the location to immediately move the students and staff (i.e., band room, west side practice room, or campus recreation center).
- Medical Emergencies: When a situation is identified as an emergency due to heat exhaustion, breathing, body injury, and/or other ailments that limit a student's ability to function, staff are directed to contact the campus police, 850-599-3256 and/or 911 immediately. The staff will then notify the camp director, who will contact the students' parents/guardians. The camp director will also contact the Director of DEHS, ORM, and OCE.
- The camp director will prepare an incident report and submit it to the Directors of EHS, ORM and OCE within 24 hours of the incident's occurrence.

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

Protocol was implemented as planned and will be strictly enforced.

**(Status – Complete; Risk Level – Moderate)**

**3. Confirm Blue Room issues are resolved**

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

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

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

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

All repairs have been completed. Furniture has been obtained from surplus. Awaiting funding for fans from Leadership.

**Division of Finance Administration Response:**

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

**(Status – Partial; Risk Level – Moderate; Anticipated Completion – September 31, 2025)**

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

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

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

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

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

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

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

**Division of Finance Administration Response:**

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

**(Status – Open; Risk Level – Moderate; Anticipated Completion – September 31, 2025)**

**5. Employ, contract, or solicit a volunteer medically trained staff, to assist with camp participants and band members' needs**

**Action Plan:** A medical staff (APRNs and/or RNs) will be utilized during summer camp. Medical staff will be obtained through employment or volunteer services.

**Action Complete:** Two volunteer RNs have been identified.

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

Fees were increased. Three nurses will be on staff either through OPS contract or volunteer service. Met with Dean of School of Nursing and incorporated her recommendations into new protocol.

**(Status – Complete; Risk Level – Moderate)**

**6. Ensure all prospective volunteers and employees undergo a background check**

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

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

Protocol was implemented as planned and will be strictly enforced.

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

Completed with protocol in place.

**(Status – Open; Risk Level – Moderate; Anticipated Completion – July 1, 2025)**

**7. Submit all volunteer names to Office of Continued Education**

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

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

Protocol was implemented as planned and will be strictly enforced.

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

Completed with protocol in place.

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

**Case: 2023-9-172 Alleged Timesheet Violations**

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

1. Monitor timesheet entries to ensure regular work hours and annual leave hours are accurately reported when employee attends class during work hours.

**Action Plan Complete:**

While this position is currently vacant, the Associate Dean for Academics will continue to serve as the supervisor for this position. The position has been re-structured as a full-time USPS position. The Associate Dean for Academics will be responsible for

monitoring attendance and ensuring that the individual in the role does not schedule academic classes during designated work hours.

**(Status – Complete; Risk Level – Low;)**

2. Track employee's attendance through email notifications or attendance sheets.

**Action Plan Complete:**

While this position is currently vacant, the Associate Dean for Academics will continue to serve as the supervisor for this position. The position has been re-structured as a full-time USPS position. The Associate Dean for Academics will be responsible for monitoring attendance and ensuring that the individual in the role does not schedule academic classes during designated work hours.

**(Status – Complete; Risk Level – Low;)**

**Case: 2022-4-80 CAFS Contractors - Service Agreement Practices**

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

1. The Provost and the Dean of CAFS work with the PI, General Counsel, and Division of Finance and Administration to determine appropriate measures to resolve funds paid improperly to Mrs. Stewart.

**Action Plan:**

The Principal Investigator (PI) will be suspended from independently administering grants for a period of one year. During this time, the Office of Sponsored Programs (OSP), with the assistance of the Dean of CAFS, will provide direct oversight of any active and future sponsored projects associated with the PI to ensure all expenditures align with institutional and funding agency policies. No repayment of funds will be required. However, these actions are being taken to reinforce the university's commitment to fiscal responsibility and grant accountability.

**(Status – Complete; Risk Level – Low)**

2. The Provost work with the Offices of Procurement Services, University Policy, and General Counsel to add right-to-audit language to the university's Professional Services Agreement template. We offer the following language for consideration:
  - a. Persons duly authorized by the university shall have full access to and the right to examine any documentation related to the contract, regardless of the form in which kept, at all reasonable times for as long as records are retained.
  - b. To establish and maintain documentation, as defined by the University, in accordance with generally accepted accounting procedures and practices. This documentation should sufficiently and properly reflect all revenues and expenditures of funds provided by the University under this contract. All pertinent documentation must be retained for a period defined by the University after the termination of the contract. If an audit or investigation has been initiated and findings have not been resolved by the end of this period, the records shall be retained until the resolution of the audit or investigation findings or any related litigation which may be based on the terms of this contract.
  - c. To assure that these records shall be subject at all reasonable times to inspection, review, or audit by Federal, state, or other personnel duly authorized by the university.

- d. To include these audit, investigation, and record keeping requirements in all approved subcontracts and assignments.
- e. To cooperate and comply with any inspections, reviews, investigations, or audits deemed necessary by the Division of Audit pursuant to Board of Governor Regulation 4.001, University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement and 4.002, State University System Chief Audit Executives.
- f. Refusal to comply with these requirements shall constitute sufficient cause to terminate this contract. The university may also disqualify or suspend the Contractor/Provider from bidding on or working as a subcontractor on future contracts.

**Action Plan:**

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

**(Status – Open; Risk Level – Low; Anticipated Completion – December 1, 2025)**

**Office of Human Resources (2 Open Recommendations)**

**Case: 2023-2-131 Alleged Wrongful Termination**

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

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

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

**Resources Required for Implementation**

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

**(Status – Partial Completion; Risk Level – Low; Anticipated Completion – September 31, 2025)**

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

**Action Plan:** Our current HRIS system does not show probationary evaluations for supervisors in the Team's section of iRattler. To help with this, HR will generate monthly reports to remind supervisors when their probationary evaluations are due. With the

implementation of Workday, supervisors will be able to track and receive electronic reminders for completing probationary evaluations.

### **Resources Required for Implementation**

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

**(Status – Ongoing; Risk Level – Low; Anticipated Completion – September 31, 2025)**

## **Student Affairs (1 Open Recommendations)**

### **Case: 2022-12-119 – Alleged Improper Use and Time Recording by SGA Members**

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

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

#### **Actions in Progress:**

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

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

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

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

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

**(Status – Open; Risk Level – Low; Anticipated Completion –**

September 31, 2025)

**Case: 2023-3-137 – Financial Aid**

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

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

**Action Plan:**

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

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

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

**Action Plan Complete:**

The process has been revised so that Academic Advisors can only modify students' academic plans and majors with an effective date before the start of the academic term. The Office of the Registrar runs queries to identify any changes to ensure the improved process is effective. The Financial Aid office runs queries to detect multiple enrollments and conducts manual reviews of their assessments.

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

**(Status – Complete; Risk Level – Low)**

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

**Action Plan:**

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

**(Status – Open; Risk Level – Low; Anticipated Completion – August 1, 2025)**

## **University Advancement (10 Open Recommendations)**

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

### **1. Changes to FAMU Policies and Regulations:**

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

- Reviewed Current Policies and Guidelines: Conducted a thorough review of current FAMU Foundation policies and guidelines to identify specific areas requiring modifications in line with the recommendation. Considered State University System institutions' guidelines, processes and practices.
- Established gift acceptance guidelines for non-publicly Traded or Restricted Stock: A gift of an interest in a limited or general partnership or other similar business or of stock in a corporation that is not publicly-traded, or of restricted stock of a publicly- traded corporation, may be accepted on behalf of the University by the Foundation provided that the appropriate due diligence has been performed by the Gift Acceptance Team, consisting of the Assistant Vice President for Major/Principal Giving, Director, Financial Services, Director, Prospect Research/Prospect Management, and Foundation General Counsel, with advice from other staff as needed. The Team will make a recommendation to the Foundation Executive Director/Vice President for Advancement regarding acceptance of the gift. Due diligence may include assessment of costs related to storage, insurance, transportation, and other carrying costs; potential financial or legal liability; and tax issues for the Foundation. Gifts intended for sale should be evaluated for marketability; gifts intended for use should be reasonably expected to benefit the University and approved by the responsible unit.
- Established a Gift Threshold Guidelines: Prior to obtaining a donor's signature, gift agreements in support of academic, research, and co-curricular initiatives for gifts of \$100,000 and above must be reviewed and approved by University General Counsel. The Vice President for Advancement and Executive Director of the FAMU Foundation is responsible for coordinating with the University General Counsel. **Gift agreements and amendments larger than \$100K require all of the following signatures:** 1. Donor or Donors; 2. Dean or University vice president who will administer the gift; 3. University General Counsel; 4. Vice President for Research (for gifts supporting research); 5. President of the University; 6. Provost/Vice President for Academic Affairs; and 7. Vice President for Advancement/ Executive Director of the FAMU Foundation.

#### **Actions in progress:**

- **Communication and Training**  
**Action Plan:** Develop and implement a communication strategy to inform relevant stakeholders, including Foundation staff, University leadership, and potential donors, about the changes. Provide training sessions to Foundation staff on the updated policies and procedures.
- **Board Approval of Revised Policies**  
**Action Plan:** Present the final draft of the revised guidelines and policies to the Foundation Board of Directors for approval. Ensure that the policies are formally adopted into the Foundation's governance framework.
- **Implementation and Monitoring**  
**Action Plan:** Implement the revised policies immediately upon Board approval. Establish a monitoring process to ensure compliance with the new guidelines and to assess the effectiveness of the policy change. Regularly review the impact of the new policy and make adjustments as needed.  
**(Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

## **2. FAMU Regulation Update:**

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

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

### **Actions in progress:**

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

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

**(Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

### 3. Analysis of Senior Leadership Reporting Chains

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

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

#### **Actions in progress:**

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

**(Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

### 4. Revision of University Position Descriptions

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

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

### **Actions in progress:**

1. **Conduct a Comprehensive Review of Current Reporting Chains:** Review the existing reporting structure of senior leadership positions within the University. This includes mapping out current reporting lines, identifying overlaps or gaps in oversight, and assessing the clarity of each position's responsibilities. Review the existing reporting structure of senior leadership positions within the University. This includes mapping out current reporting lines, identifying overlaps or gaps in oversight, and assessing the clarity of each position's responsibilities.
2. **Evaluate Qualifications and Effectiveness of Current Leadership:** Conduct an evaluation of the qualifications, experience, and performance of individuals in senior leadership roles. This should include a review of their ability to provide effective oversight, accountability, and strategic guidance within their respective areas.
3. **Benchmarking and Best Practices:** Research and benchmark against best practices in reporting structures, leadership qualifications, and performance evaluation processes from peer institutions. Identify successful models that enhance oversight and accountability in similar university settings.
4. **Stakeholder Consultation:** Engage with key stakeholders, including senior leadership and external experts, to gather input on the current reporting structure and potential improvements. Ensure that any changes align with the University's strategic goals and governance needs.
5. **Develop a Revised Reporting Structure:** Based on the review, evaluation, and stakeholder feedback, develop a revised reporting structure that strengthens oversight and accountability. Ensure that the new structure clearly defines reporting lines, responsibilities, and accountability mechanisms.
6. **Implementation of the Revised Structure:** Implement the revised reporting structure, including any necessary staffing changes, reassignments, or adjustments in responsibilities. Communicate the changes clearly to all affected parties and provide support during the transition.
7. **Training and Development:** Offer training and development opportunities to senior leaders to ensure they are well-equipped to fulfill their roles in the new reporting structure. Focus on enhancing leadership skills, strategic oversight, and accountability.

**(Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

### **5. Office of Advancement Training**

#### **Actions in progress:**

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

- The importance of due diligence in the donation process.
- Specific procedures for conducting due diligence on all donors.
- Tools and resources available for donor research.

- Identification and handling of derogatory information.
- Protocols for escalating issues to the vice president or executive vice president level.

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

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

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

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

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

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

**(Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

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

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

transportation, and other carrying costs; potential financial or legal liability; and tax issues for the Foundation. Gifts intended for sale should be evaluated for marketability; gifts intended for use should be reasonably expected to benefit the University and approved by the responsible unit.

#### **Actions in progress:**

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

**(Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

### **7. Comprehensive Training**

#### **Actions in progress:**

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

**(Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

### **8. Changes to FAMU Policies and Regulations**

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

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

#### **Actions in progress:**

**Determine Appropriate Donation Threshold:** Collaborate with the University BOT and Foundation BOD to determine an appropriate financial threshold for donations that should

trigger mandatory reporting to both boards. Consider factors such as the University's financial landscape, the potential impact of donations, and best practices from peer institutions.

**Draft Policy for Reporting Threshold:** Draft a formal policy that establishes the agreed-upon threshold for informing the University BOT and Foundation BOD about donations. The policy should outline the procedure for reporting and specify the types of donations that require notification (e.g., cash, stock, real estate).

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

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

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

**Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

## **9. BOT Fiduciary Duties:**

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

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

### **Actions in progress:**

- 1. Establish Clear Guidelines for BOT and BOD Involvement:** Develop clear guidelines that outline when and how the BOT/BOD should be informed and involved in critical discussions and decisions. These guidelines should include:
  - a. **Criteria for Critical Information:** Define what constitutes critical information that must be shared with the BOT and BOD (e.g., significant financial decisions, legal matters, ethical concerns, etc.).
  - b. **Communication Protocols:** Establish protocols for ensuring that information is communicated to the BOT and BOD in a timely and comprehensive manner, including regular updates and emergency notifications when necessary.

- c. **Meeting Inclusions:** Ensure that the BOT and BOD is included in relevant meetings where decisions are being made that impact the University's financial health and integrity.
2. **Training for BOT and BOD Members:** Provide training for BOT and BOD members on their fiduciary duties, the importance of being informed, and the specific types of information they should expect to receive. This training should also cover how to interpret financial reports, legal updates, and compliance information.

**(Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

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

### **Actions in progress:**

1. **Develop Training Curriculum:** Create a comprehensive training curriculum that covers:
  - o The scope and legal implications of NDAs and the FAMU Confidentiality Agreement.
  - o The importance of transparency in university operations.
  - o Guidelines on when and how information covered by these agreements can be shared with the BOT, BOD, and other key stakeholders.
  - o Case studies or scenarios illustrate proper and improper use of NDAs and confidentiality agreements.
2. **Identify Training Participants:** Identify all staff members who are involved in negotiating, signing, or enforcing NDAs and confidentiality agreements, as well as those who may need to share sensitive information with the BOT or other stakeholders. This may include senior leadership, legal counsel, FAMU Foundation staff, and advancement officers.
3. **Schedule and Deliver Training Sessions:** Schedule and conduct training sessions for all identified participants. Ensure the sessions are interactive, allowing participants to ask questions and engage with the material.
4. **Create and Distribute Reference Materials:** Develop and distribute reference materials that participants can use after the training. These materials should include:
  - o Summaries of key points from the training.
  - o Quick reference guides on the scope of NDAs and confidentiality agreements.

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

**(Status – Open; Risk Level – High; Anticipated Completion – June 30, 2025)**

## **Office of Information and Technology (2 Open Recommendations)**

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

Executive Owner: Robert Senior, Chief Information Officer

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

### **Action Plan:**

The Chief Information Security Officer will meet with Provost Watson, Chief Operating Officer Donald Palm, Vice President for Finance and Administration Rebecca Brown, the Office of Human Resources, and President to discuss the forthcoming IT initiatives at the

University. This meeting will serve to develop a reporting structure from organizational IT units to the CIO. This is an alignment with the resource optimization project which is currently underway.

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

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

**Action Plan:**

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

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

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

**Office of Compliance and Ethics (1 Closed Recommendations)**

**Case: 2024-6-254 Student Housing Delay**

Executive Owner: Rica Calhoun, Chief Compliance Officer

1. We recommend the Chief Compliance Officer (CCO) work with the employee and the employee's supervisor to ensure the employee has a clear understanding of related university policies. We also recommend the CCEO confer with the Offices of General Counsel and Human Resources to determine appropriate personnel action.

**Action Plan Complete:**

The Chief Compliance and Ethics Officer (CCEO) agreed with the recommendations. The CCEO met with the employee's supervisors and the Offices of General Counsel and Human Resources to determine the appropriate personnel action. We are aligned on the implementation of the corrective action moving forward (training and discipline). The employee must complete a Qualtrics assessment after finishing the Florida Code of Ethics Training from the Florida Commission on Ethics.

**(Status – Complete; Risk Level – Low)**