

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

Audit, Risk, and Compliance Committee Meeting
Wednesday, February 12, 2025
2:00 p.m.

Committee Members: Michael White, Chair
Belvin Perry, Jr. (Vice Chair); John Crossman; Emery A. Gainey; 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 – December 4, 2024 | Trustee White |
| IV. | Performance-based Funding Data Integrity Audit/Certification | J. Maleszewski |

WORKSHOP

- | | | |
|----|--|-----------|
| V. | Risk Workshop: Risk-Aware Board Governance | D. Melton |
|----|--|-----------|

INFORMATIONAL ITEMS

- | | |
|---|--------------------------|
| Office of Compliance and Ethics: | R. Calhoun |
| VI. Office of Compliance and Ethics Update | |
| Office of Enterprise Risk Management | D. Melton |
| VII. Gift Report Corrective Action Plan Update | |
| VIII. Office of Enterprise Risk Management Update | |
| Division of Audit: | J. Maleszewski/T. Wright |
| IX. Division of Audit Updates | |
| a. Audit and Investigative Follow-up | |
| b. Internal and External Audit Update | |
| c. Division Updates | |
| X. Adjournment | |

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



**Audit, Risk & Compliance Committee Meeting
Vice Chair John Crossman
Wednesday, December 04, 2024
3:30 PM**

Committee Minutes

Committee Members: Trustee Michael White (Chair)
Trustee John Crossman (Vice-Chair)
Trustee Otis Cliatt, II
Trustee Natalie G. Figgers
Trustee Kristin Harper
Trustee Loryn May
Trustee Belvin Perry, Jr.

Vice Chair Crossman I called the meeting to order. The roll was called, and a quorum was established. Vice Crossman acknowledged four (4) action items:

1. Minutes: Consideration of Approval – Wednesday, September 11, 2024
2. Risk Appetite Statement
3. Internal Controls & ERM Policy Update
4. Division of Audit Workplan Update

The first action item – The first action item was approval of the September 11, 2024, meeting minutes. Vice Chair Crossman asked for a motion. The minutes were moved by Trustee Perry and seconded by Trustee Harper. The motion carried and the September 11, 2024, minutes were approved.

The second action item – The second action item was the consideration of approval for revisions to the Risk Appetite Statement. Vice Chair Crossman called upon Deputy COO/CRO Deidre Melton to present the documents which were included in the meeting materials. She began by recognizing the collaboration with both Senior Leadership and Trustees to conduct the review and update the statement. Risk Appetite Amendments included:

- General Updates were made to the Reporting Structure, Roles and Responsibilities, and Executive Summary;
- Principal Statement Updates included adding a Political Statement, Adjusted Appetite Levels for Leverage the Brand, and System and Information Management;
- Removed Application Statements; and
- Reorganized Document to enhance readability.

Vice Chair Crossman called for a motion to approve the Risk Appetite Statement revisions. Trustee Harper moved approval and Trustee Perry seconded the motion. The motion carried.

The third action item – The third action item was the consideration of approval for Internal Controls & ERM Policy update. Vice Chair Crossman called upon Deputy COO/CRO Deidre Melton to present the documents which were included in the meeting materials. Ms. Melton explained that changes were made to enhance the roles and responsibilities sections for clarity and to really strengthen accountability as we have been focusing on strengthening accountability throughout the university in all areas.

Vice Chair Crossman called for a motion to approve the Internal Controls & ERM Policy update. Trustee Harper moved approval and Trustee Perry seconded the motion. The motion carried.

The fourth action item – The last action item was the consideration of approval for updates to the Division of Audit Workplan. Vice Chair Crossman called upon VP Maleszewski and Audit Director Trystal Wright to present the division of audit workplace update for your consideration of approval. VP Maleszewski explained that we are bring this update forward as professional audit standards requires that the board consider and approve significant changes to the audit work plan. As a result of position vacancies VP Maleszewski recommended removal of two engagements – Athletics Financial Review for Fall 2024, and Controller’s Office Advisory. He went on to explain that with the loss of the IT Auditor that he has collaborated with VP Seniors to identify funds to hire a firm to perform the Cybersecurity Maturity Model Certification project and expand the scope to include Level 2 certification.

Vice Chair Crossman called for a motion to approve the Division of Audit Workplan update. Trustee Perry moved approval and Trustee May seconded the motion. The motion carried.

INFORMATIONAL ITEMS

Vice Chair Crossman acknowledged Chief Compliance and Ethics Officer Rica Calhoun for a Compliance and Ethics Update. Ms. Calhoun indicated that as we continue to enhance our engagement with the Board, we are streamlining our presentations to focus on key takeaways and strategic insights. She referenced the detailed materials board members receive in advance so that Trustees have in-depth information. Chair Harper inquired about the Hotline to understand the service level and timeframe in which submitted items are reviewed acknowledged and acted upon. Ms. Calhoun responded explaining the system acknowledgement and the 5-day response period. She also summarized the triage meetings which occur every two weeks to review matters and ensure those with jurisdiction have the complaint for consideration.

Trustee Stone inquired about the nature of the complaints received and Ms. Calhoun referred him to the materials which provided a detailed summary.

Ms. Calhoun turned the floor over to Director of Compliance and Chief Privacy Officer Latanya Baker, who summarized investigative cases. Trustee Brown made statements about faculty and staff impacts of investigations taking time. He expressed that grievances go unresolved for a year and that, in some areas, that can lead to harm. He expressed concern about the university processes associated with items like retaliation and accountability for faculty and expressed that this causes faculty and staff do not trust the system. He went on to describe a scenario where he asserted that such a situation caused an employee to lose their child as a result of retaliation. He further expressed concerns about faculty and staff being evaluated by their supervisor after they have filed, and complaint and it is being investigated.

Ms. Calhoun recognized the question, noting that we have discussed the length of investigations over several meetings. She shared that there are several factors that influence the length of an investigation and that these things are variable, and fact based. She noted that from a compliance perspective, the Office of Compliance and Ethics never had an investigation that has gone 900 days. Ms. Calhoun reiterated that several factors influence the length of investigations, noting lack of participation from parties and witnesses as an example. She cited an additional factor related to the University calendar, which impacts investigations, particularly if parties that are students go into summer break and do not return until the fall. Ms. Calhoun noted that investigative offices balance timeliness with accuracy and due process in investigations.

Ms. Calhoun further emphasized the importance of due process to all parties, reminding the board that the complainant has the opportunity to bring their complaints and all the information, and the respondent has to have an opportunity to respond. She pointed out that this is vital so that all information is available to make a determination. Ms. Calhoun emphasized the availability of her office, her open door to all parties and the policies and obligation to help ensure that neither party is unduly harmed when a complaint is filed and before a determination is made.

Ms. Calhoun spoke to her office providing numerous documents, training, and information to the University community. She mentioned the use of interim measures to address a circumstance where, in the midst of an investigation, a party felt that they were being retaliated against. She highlighted that investigative offices have a history of applying interim measures, as appropriate, on a case by case determination. She continued, noting that sometimes that means sending a follow-up notice to the respondent letting them know that the office has received a complaint, and to stop their behavior or request that management take additional action as appropriate. Ms. Calhoun indicated that the actions taken are based on the fact pattern at that time.

Ms. Calhoun addressed the perception of lack of accountability. She spoke of the duty to balance an individual's personnel information and accountability. She suggested that, in the case referenced by Trustee Brown, that personnel action was taken, it just wasn't what was expected as some people wanted the person to be fired and that is not what happened. She highlighted the need to balance expectations with management actions. She emphasized her office is open to conversations with parties to make sure that we are available and transparent.

VP Maleszewski agreed with the comments of Ms. Calhoun regarding process and reflected on the discussion about older investigations. He discussed resource limitations, the process to prioritize significant matters, and reaffirmed to commitment to completing these older cases. VP Maleszewski indicated that the 900 day project which has been referenced relates to a \$5,000 matter.

VP Maleszewski emphasized Ms. Calhoun's point that, at its nature, investigations are an independent, fact-finding effort which has to respect all parties in that process - the person bringing forward the allegation and the person against which wrongdoing has been alleged.

Trustee Gibbons commented that, in his estimation, there is no investigation that should be going on for 900 days at all in the university system. He noted that if offices don't have the resources to timely complete investigations, it's incumbent upon the board to do the right thing and make sure they have the proper resources in this area to avoid liability.

Trustee Gibbons asked that Interim President, look at the resources that is going to this area. Secondly, he suggested that there should be no investigations that don't involve the general counsel's office every day.

Trustee Gibbons noted that if folks are making allegations that an employee or an employer are doing something, then we should be taking them out of harm's way, so that we do protect everybody's interest in rights, and the general counsel's office should be adamantly and adequately involved in this, so that we are careful about not creating more situations in terms of retaliation, and so many other things that we could be involved in at this point. Trustee Gibbons concluded his remarks asking President Beard to look at this area and get back to the Board. He emphasized that even \$5,000 cases should be timely closed out within 30 days.

Chair Harper commented that the major next step is for the President to work with VP Maleszewski and Ms. Calhoun around what resources are needed to support their respective organizations.

President Beard indicated that there are reviews with audit and compliance and that there is some information we can share, but we must be very careful because of the nature of the investigations. He further stated that he will get back to the Board.

Chair Harper commented on a couple of trends and posed a question regarding best practice from an HR perspective. She noted that we live in a country where anyone can accuse anyone of anything, necessitating a burden of proof. She emphasized the importance of the due process to play itself out. She inquired as to the best practice related to an accusation around retaliation, as mentioned by Trustee Brown's example. Chair Harper noted that with both audit and compliance investigations, they are dependent on other people responding to requests. Chair Harper requested to hear from HR.

Trustee Gibbons shared a discussion he had with Judge Perry about a crime scene when Trustee Perry was a judge, and when the crime scene was tampered with, it messed the whole case up. Trustee Gibbons expressed that he sees this as a similar situation that no harm should occur to the scene - let it be pure, and so that a proper assessment can be made. Trustee Gibbons indicated that this is why he says the General Counsel's office should actually be involved in this, so that nobody is harmed - and that both parties are protected until the due process has played itself out.

Chair Harper reiterated her question regarding best practice in this hypothetical situation - is it best practice to remove an employee from their supervisor, or by to distance that relationship, or to maintain it?

Ms. Terrisa Brown, Director of Human Resources, responded that it depends on the situation. There may be some instances depending on the allegation where immediate action must be taken, like a temporary reassignment, in which, of course, this would be communicated that with the employee and the supervisor. She further indicated that there are some instances where the allegation may not warrant this measure. She opined another example of counseling occurring from the supervisor's perspective and the employee's perspective, because at the end of the day, the goal is to ensure that the employee and the supervisor are protected to the greatest extent possible. She indicated that we often talk about retaliation from an employee standpoint, but we also have to be mindful that supervisors have rights as well, so we are mindful that we're not infringing on supervisors' rights, because, it is true that anyone can say anything and can sue for

any reason and really it could be detrimental to someone's professional career. So, there's no kind of cookie cutter answer for that. It really just depends on the circumstance.

President Beard indicated that there is a delicate balance, but the first message is, as a CEO of this institution, we don't tolerate an employee being mistreated or treated unfairly. President Beard indicated that that's the message he gives to his senior leadership team. He emphasized there is zero tolerance and that is the message he provides to the institution

Trustee Brown indicated that he appreciated Dr. Beard's comments. He went on to reiterate his belief that retaliation is tolerated at FAMU, there is a lack of administrative accountability, and processes take too long.

Vice Chair Crossman verbally stepped in. He thanked Trustee Brown for his comments and insight. He also acknowledge Vice Chair Gibbon's points related to resource constraints of investigative offices and reiterated the request for President Beard's review and follow up.

Vice Chair Crossman then recognized Deputy COO/CRO Deidre Melton to provide an update on the Gift Report Corrective Action Plan and the Office of Enterprise Risk Management.

Before Ms. Melton presented, Vice Chair Crossman recognized Vice Chair Gibbons for comment. Vice Chair Gibbons indicated agreement with Trustee Crossman and noted that he would like the President to follow up with he and Trustee Brown on these issues.

Vice Chair Crossman indicated, agreement that President Beard may set some one-on-one time with Trustees, Perry, Brown, Gibbons, and Harper. He indicated that the President could then come back to the Board and make a report with serious insight.

Vice Chair Crossman recognized Deputy COO/CRO Deidre Melton to provide her update. She noted that the Corrective Action Plan for the Gift Report, used a 5-point framework to plan actions across all the recommendations from the report. She then walked through the framework highlighting both accomplishments and next steps.

Trustee Lawson inquired about the relationship of the recommendations made in the Gift Report and how they relate to the information presented earlier in the day from Alexander Haas. Ms. Melton responded explaining the plan was based on the Gift Report. Trustee Lawson noted that he was unclear regarding which set of recommendations we were taking - Mclaughlin, Alexander Haas, both, or none.

COO Palm indicated that we had to separate the bylaws from the foundation. He noted that the bylaws from the foundation did not have anything to do with this gift acceptance, but was rather policies on the Advancement side. He clarified that Alexander Haas made recommendations for the bylaws. COO Palm noted that the firm indicated that FAMU should look into whether the position should be separated or maintained as a single position.

He noted an example of synergies between the sets of recommendations was an intersection related to the position of the Executive Vice President and the VP. So, the recommendation coming from the firm indicated that we should look at whether it should be separated. He indicated the decision is to keep the combined roles of VP for Advancement and Director of the FAMU Foundation combined until we get a permanent president and then weigh the pros and cons for keeping the positions together.

Trustee Lawson indicated that when he goes back to the Mclaughlin report that it is a lot and that some of the same things are in that report as well, so it's like the University is paying for duplicate information. Trustee Lawson indicated that maybe he is not getting the intersection between the things just reported, because Mclaughlin said many of the same things.

Trustee Lawson requested that the work products be combined so that an overall approach can be seen irrespective of whether it's Haas or Mclaughlin, or whomever.

Trustee Gibbons agreed with Trustee Lawson, indicating that he could not answer questions about what we did or what we're doing, related to all these things. Trustee Gibbons requested of Chair Harper that the information be presented, at the next meeting, providing a side-by-side look at each recommendation along with status information. Trustee Gibbons indicated that he can't point to any one thing that we've done and we haven't even gotten rid of individuals that were involved.

Chair Harper thanked Trustee Gibbons for the comments and requested that Deputy COO/CRO Deidre Melton confirm that what she had presented was exclusive to the gift report from Mclaughlin and had nothing to do with what Alexander Haas presented. Ms. Melton responded, yes and no. She clarified that Alexander Haas was one of the external experts used in developing the action plan in response to the Gift Report.

Chair Harper asked for confirmation that what has been done since the Gift report was shared in August is represented on the slides – accomplishments and corrective actions. Ms. Melton confirmed her understanding as correct – clarifying that its at the policy and not the operational level.

Trustees Gibbons and Lawson expressed that, as a board, they can't really articulate that because they don't see it as a whole thing. They recommended a dashboard style presentation of the recommendations and outcomes. Trustee Lawson indicated his understanding regarding keeping the VP and Director as one role.

Ms. Melton agreed to compile the information as requested and bring it back to the February meeting.

Chair Harper thanked Ms. Melton and emphasized the criticality of one-on-one briefings. Trustee Perry emphasized the need for a comprehensive presentation of the information. Trustee Gibbons suggested that this is his is how companies fail when they don't take a comprehensive look at everything they've been given. He stated that we're going to fail if we don't take a comprehensive look and focus on how we execute on this.

Ms. Melton moved on to present briefly on the ERM Advisory Committee highlighting the establishment of the PERCAL (Policy, Ethics, Risk, Compliance, Audit, and Legal) subcommittee. She highlighted the upcoming release of two reports: one on Emergency Management and one on Campus Safety and Security.

VP Maleszewski and Audit Director, Trystal Wright, reported the Division of Audit updates regarding audit and investigative follow-up; internal and external audit update; and Division updates.

Trustee Brown asked for clarification of carry forward investigations from prior periods. VP Maleszewski clarified that they are cases from prior fiscal years and referred Trustee Brown to his meeting material which contain those details.

Adjournment – Vice Chair Crossman adjourned the Audit, Risk and Compliance Committee Meeting as there was no further business before the committee.



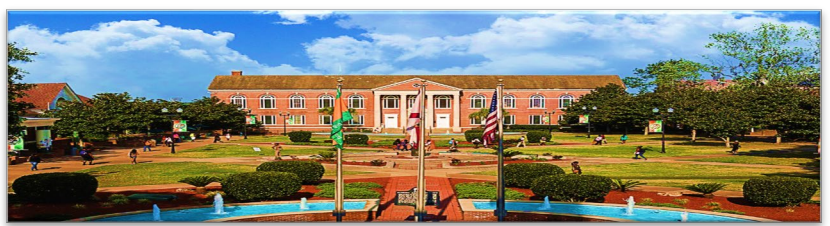
FLORIDA A&M UNIVERSITY
DIVISION OF AUDIT

Report No. 24-25-0003
Assurance Services Report
Performance-Based Funding Data Integrity Audit



ACCOUNTABILITY • INTEGRITY • EFFICIENCY

January 31, 2025



FY 24-25 Performance-Based Funding Data Integrity Audit

EXECUTIVE SUMMARY

We verified the data submitted for Fall 2023, Spring 2024, and Summer 2024 (and Summer 2023, where required) academic semesters that supports the University’s performance-based funding metrics 4, 9a, and 9b; evaluated the University’s processes for completeness, accuracy, and timeliness of performance-based funding data submissions; and reviewed other University actions that impact the University’s Data Integrity Certification required by Florida Statutes, and the Florida Board of Governors (FLBOG).

Based on our audit, we have concluded that FAMU’s controls and processes are adequate to ensure the completeness, accuracy, and timeliness of data submitted to the FLBOG to support performance-based funding decisions. There were no material errors found within the data files or graduation rates submitted by FAMU that would impact FAMU’s overall ranking among State University System (SUS) institutions. Our audit outcomes are summarized in the table below:



Data Administrator Processes and Procedures



The Data Administrator, in collaboration with data custodians, had established processes, controls, and procedures to provide assurance that the data submitted to FLBOG was accurate and complete. Since the last audit, there were no changes in FAMU’s Data Administrator responsibilities. However, on June 20, 2024, FAMU notified the FLBOG that effective June 24, 2024, Ms. Ping Wu would assume the role of Interim Data Administrator.



Testing of Metric Data and Review of Internal Controls



- The University provided accurate data to the FLBOG, as evidenced by our testing of file data used to support metrics 4, 9a, and 9b.

Legend:	Controls are in place & operating effectively	Controls are in place but not operating effectively	Controls are not in place
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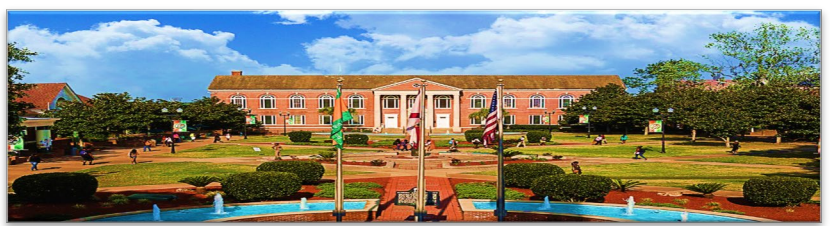
Based on the findings summarized above, we believe that our work provides a reasonable basis for the University President and FAMU Board of Trustees Chair to sign the FLBOG Data Integrity Certification as prepared without modification.



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DRAFT



BACKGROUND

Florida Board of Governors: Performance-Based Funding Overview

Florida Statutes 1001.92¹ – State University System Performance-Based Incentive governs the funding model under which state universities obtain state funding. The Performance-Based Funding Model includes 10 metrics² that evaluate Florida universities on a range of issues. The model has four guiding principles³: 1) use metrics that align with SUS Strategic Plan goals, 2) reward Excellence or Improvement, 3) have a few clear, simple metrics, and 4) acknowledge the unique mission of the different institutions. The 10 metrics upon which FAMU is evaluated are as follows:

2024 Florida Agricultural & Mechanical University Performance-Based Funding Metrics

1	Percent of Bachelor's Graduates Employed (Earning \$40,000+) or Continuing their Education
2	Median Wages of Bachelor’s Graduates Employed Full-time
3	Average Cost to the Student (Net Tuition per 120 Credit Hours)
4	Four Year Graduation Rate (Full-Time FTIC)
5	Academic Progress Rate (2nd Year Retention with Grade Point Average Above 2.0)
6	Bachelor’s Degrees Awarded in Areas of Strategic Emphasis (PSE)
7	University Access Rate (Percent of Undergraduates with a Pell-grant)
8	Graduate Degrees Awarded in Area of Strategic Emphasis (PSE)
9a	Three-Year Graduation Rate for Florida College System (FCS) Associate in Arts (AA) Transfer Student
9b	Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year
10a	FAMU Board of Trustees Choice - Number of Bachelor’s Degrees Awarded to Transfers with AA Degrees from FCS

¹ http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1001/Sections/1001.92.html

² https://www.flbog.edu/wp-content/uploads/2024/08/2024_PBF_METRIC_DEFINITIONS.pdf

³ <https://www.flbog.edu/finance/performance-based-funding/>



Florida Board of Governors Audit and Certification Directives for FY 2024-2025

Florida Statutes 1001.706⁴ – Powers and duties of the Board of Governors, requires Florida A&M University to conduct an annual audit of data submitted to the FLBOG. On June 24, 2024, Florida Board of Governors Inspector General and Director of Compliance, Julie Lethris, sent a letter (Appendix B) highlighting each university’s responsibilities for performing a performance-based funding data integrity audit along with instructions to submit the audit and revised Data Integrity Certification (Appendix C) to the FLBOG Office of Inspector General and Director of Compliance no later than March 1, 2025. The letter required each University to:

- Direct the university chief audit executive to perform an audit of the university’s processes that ensure the completeness, accuracy, and timeliness of data submissions. Additionally, the audits must include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics if applicable, as testing is essential in determining that processes are in place and working as intended.
- Establish the scope and objectives of the audit jointly between the chair of the university board of trustees and the university chief audit executive.
- Perform the audit in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc.

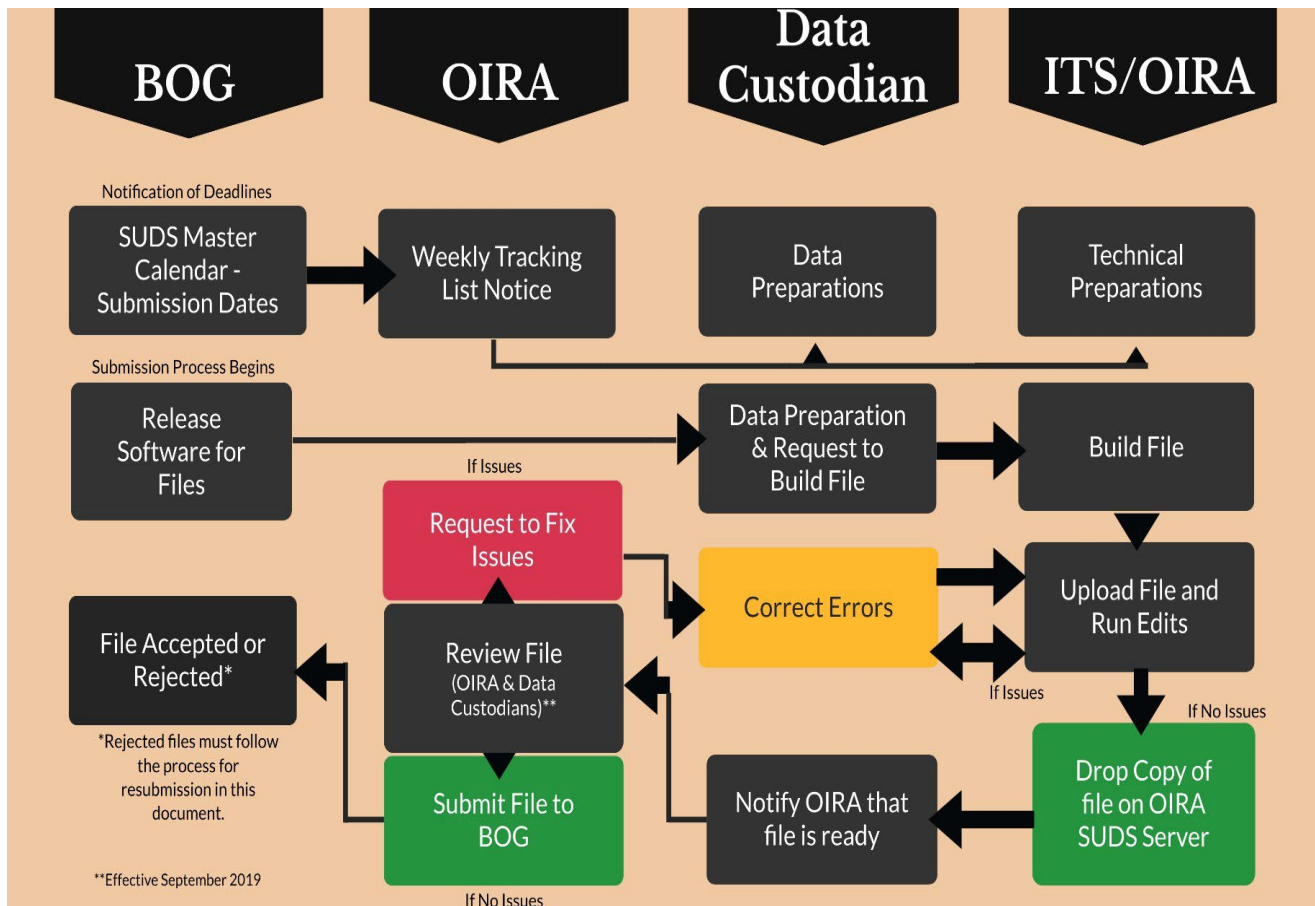
Using the results of the audit, each University President was instructed to complete the Data Integrity Certification, evaluate the nine (9) prepared representations, and affirm or modify, in the space provided, if needed. The audit results, corrective action plans (as needed), and Data Integrity Certifications are required to be submitted to the FLBOG Office of Inspector General and Director of Compliance no later than March 1, 2025.

⁴ http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1001/Sections/1001.706.html



FAMU STATE FILE PROCESS OVERVIEW

The Office of Institutional Research & Analytics (OIRA), led by the University Interim Data Administrator, is charged with ensuring the completeness, timeliness, and accuracy of State University Database System (SUDS) files submission. The chart below illustrates the general workflow between FAMU OIRA and FAMU functional units including data custodians and Information Technology Services (ITS) for data file submission⁵.



5 Source: FAMU OIRA. There have been no changes to the processes since September 2019.



PERFORMANCE –BASED FUNDING DATA INTEGRITY REVIEW OUTCOMES

This report provides an objective basis of support for the Board of Trustees Chair and the University President to sign the representations made in the FLBOG’s Data Integrity Certification. Our audit confirmed that FAMU has processes and controls in place for maintaining and reporting performance metrics data and that the system functions in a reliable manner.



Data Administrator Processes and Procedures

The Division of Audit verified with Interim Data Administrator, Ms. Ping Wu that since the last audit, there were no changes in FAMU’s Data Administrator responsibilities. However, there was a change in the role of the Data Administrator. On June 20, 2024, FAMU notified the FLBOG of the appointment of a new Interim Data Administrator, Ms. Ping Wu. There have been no changes since the last audit in governance procedures, internal controls, processes, and procedures that direct the Data Administrator in the performance of his obligation to ensure the veracity of the data submitted to the FLBOG was accurate, timely, and complete. Our review determined that the Interim Data Administrator effectively carried out his responsibilities related to the oversight and management of the data file submission process to the FLBOG.



Testing of Metric Data Files

The Division of Audit assessed the accuracy and integrity of data submitted to the FLBOG Office. The following table summarizes our observations for each metric where data was tested:

Review Area	Observations
Metric 4 Four-Year First Time In College (FTIC) Graduation Rate	<u>Data Integrity and Calculation Accuracy</u> <ul style="list-style-type: none"> A random statistical sample of students determined the 4-year graduation rate calculations were accurate for FTIC students; and the data files and processes used to report FTIC students who have earned a bachelor’s degree within four years are effective.
Metric 9a Three-Year Graduation Rate for FCS AA Transfers	<u>Data Integrity and Calculation Accuracy</u> <ul style="list-style-type: none"> A random statistical sample of students determined the 3-year graduation rate calculations were accurate for FCS AA Transfer students; and the data files and processes used to report FCS AA Transfer students who have earned a bachelor’s degree within three years are effective.



Review Area	Observations
<p>Metric 9b Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year</p>	<p><u>Data Integrity and Calculation Accuracy</u></p> <ul style="list-style-type: none">• A random statistical sample of students determined the 6-year graduation rate calculations were accurate for students who were awarded a Pell Grant in their first year; and the data files and processes used to report students who were awarded a Pell Grant in their first year and have earned a bachelor’s degree within six years are effective.

DRAFT



APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

Purpose and Scope

The purpose of this audit was to:

- Determine accuracy of data submitted to support calculations of PBF Metrics 4, 9a, and 9b.
- Determine whether the processes that ensure the completeness, accuracy, and timeliness of data submissions for Performance Based Funding are operating effectively.

Methodology

Data submitted to the FLBOG to support the University's Performance-Based Funding metrics, methods and controls applied by management to ensure data integrity, and processes designed to ensure completeness, accuracy, and timeliness of data were subject to the following audit procedures:

- Detailed testing of performance funding metrics 4, 9a, and 9b to ensure the data within the file matched the University system data;
- Walk-throughs of processes for data file submission, compiling data files, inputting data into the system, calculating graduation rates, and University processes upon which the data is generated; and
- Interviews with key staff regarding processes, data integrity and responsibilities for data.




APPENDIX B: FLBOG JUNE 24, 2024 LETTER TO FAMU



Florida Board of Governors
State University System of Florida
325 West Gaines Street, Suite 1614
Tallahassee, FL 32399
Phone 850.245.0466
Fax: 850.245.9685
www.flbog.edu

MEMORANDUM

TO: University Chief Audit Executives

FROM: Julie Leftheris, Inspector General and Director of Compliance 

DATE: June 24, 2024

RE: Data Integrity Audits and Certifications for Performance-based Funding and Preeminence Metrics

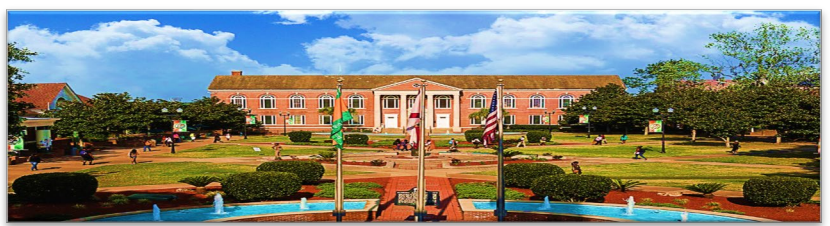
The following are the data integrity audit and certification requirements for the March 2025 reporting to the Board of Governors.

As required by Florida Statutes,¹ university boards of trustees shall direct the university's chief audit executive to perform, or cause to have performed by an independent audit firm, an annual audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. These audits should also include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics for those universities so designated. Testing is essential in determining that processes are in place and working as intended. The audits may be conducted as joint or separate engagements.

The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) shall be performed in conformance with the Institute of Internal Auditors' *International Professional Practices Framework*.

University presidents should use the results from the data integrity audit(s) to complete the Data Integrity Certification. Evaluate each of the nine (9) prepared representations to affirm or modify them, if needed, in the space provided. It is important that representations be modified to reflect significant or material audit findings noted in the audit report. The certification document shall be signed by the university president and board of trustees' chair after being approved by the board of trustees.

¹ Florida Statutes, sections 1001.7065, *Preeminent State Research Universities Program*, and 1001.92, *State University System Performance-based Incentive*



University Chief Audit Executives
June 24, 2024
Page 2 of 2

The audit results and any corrective action plans shall be provided to the Board of Governors after being accepted by the university's board of trustees. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance no later than **March 1, 2025**. Please ensure they are ADA compliant in accordance with Section 508 of the Rehabilitation Act prior to submission.

Please consider the March 1st deadline in planning your audit to allow sufficient time for presenting the results to the university's board of trustees. We will need final audit reports and certifications by the March 1st deadline to be included in our March Board of Governors' meeting materials.

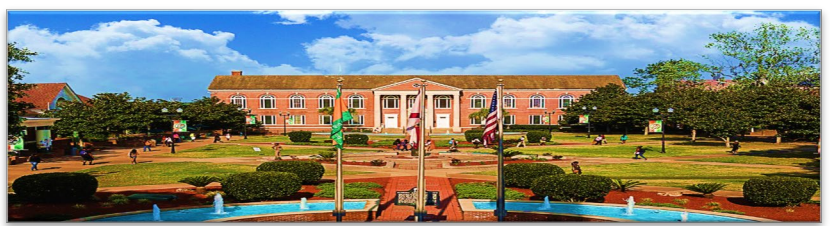
On behalf of the Board of Governors Chair and Chancellor, we commend you, your data administrators, and the many university staff responsible for ensuring reliable, accurate, and complete information is timely submitted to the Board of Governors.

If you have questions regarding these requirements, please do not hesitate to contact my office at BOGInspectorGeneral@flbog.edu or 850-245-0466.

JML/rw

Attachment: Data Integrity Certification Form, March 2025

C: Aubrey Edge, Chair, Board of Governors Audit and Compliance Committee
Raymond Rodrigues, Chancellor



APPENDIX C: DATA INTEGRITY CERTIFICATION



Data Integrity Certification March 2025

In accordance with Board of Governors Regulation 5.001(8), university presidents and boards of trustees are to review, accept, and use the annual data integrity audit to verify the data submitted for implementing the Performance-based Funding model complies with the data definitions established by the Board of Governors.

Given the importance of submitting accurate and reliable data, boards of trustees for those universities designated as preeminent or emerging preeminent are also asked to review, accept, and use the annual data integrity audit of those metrics to verify the data submitted complies with the data definitions established by the Board of Governors.

Applicable Board of Governors Regulations and Florida Statutes: Regulations 1.001(3)(f), 3.007, and 5.001; Sections 1001.706(5)(e), 1001.7065, and 1001.92, Florida Statutes.

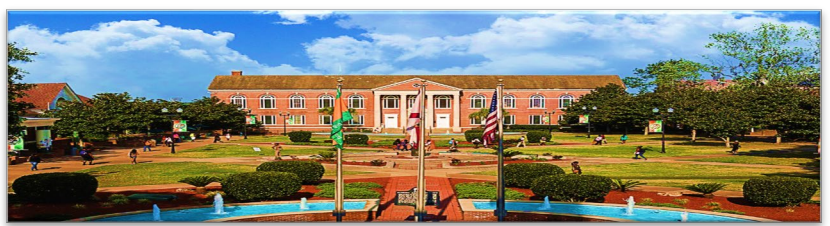
Instructions: To complete this certification, university presidents and boards of trustees are to review each representation in the section below and confirm compliance by signing in the appropriate spaces provided at the bottom of the form. Should there be an exception to any of the representations, please describe the exception in the space provided.

Once completed and signed, convert the document to a PDF and ensure it is ADA compliant. Then submit it via the Chief Audit Executives Reports System (CAERS) by the close of business on March 1, 2025.

University Name: Florida A&M University

Data Integrity Certification Representations:

1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.
2. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.
3. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.



Data Integrity Certification, March 2025

4. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office. A written explanation of any identified critical errors was included with the file submission.
5. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.
6. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.
7. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.
8. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.
9. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.

Exceptions to Note: [Click or tap here to enter text.](#)



Data Integrity Certification, March 2025

Data Integrity Certification Representations, Signatures:

I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification: _____ Date: _____
University President

I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification: _____ Date: _____
University Board of Trustees Chair



DISTRIBUTION

Responsible Manager

Timothy Beard, Ph.D., Interim President

Internal Distribution

FAMU Board of Trustees

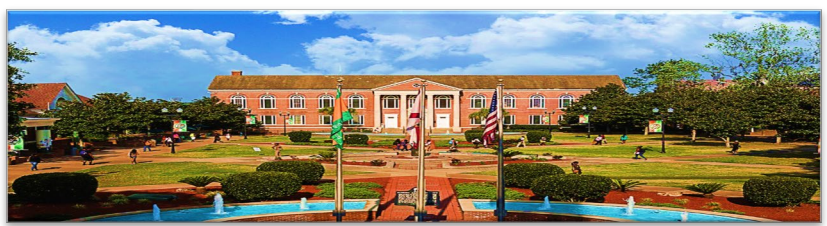
- Kristin Harper, Chair
- Deveron Gibbons, Vice Chair
- Michael White, Audit and Compliance Committee Chair
- Dr. Jamal Brown, Faculty Senate President
- John Crossman
- Earnie Ellison
- Natalie Figgers
- Emery Gainey
- Kelvin Lawson
- Loryn May, Student Government Association President
- Belvin Perry, Jr.
- Craig Reed
- Nicole Washington

FAMU Senior Leadership Team

- Dr. Donald Palm, Chief Operations Officer, Executive Vice President
- Dr. Allyson Watson, Provost and Vice President, Academic Affairs
- Tola Thompson, Chief of Staff and Board Liaison
- W. Rebecca Brown, Vice President for Finance & Administration/CFO
- Dr. William E. Hudson, Vice President, Student Affairs
- Dr. Roddrick Jones, Vice President, Strategic Planning, Analysis and Institutional Effectiveness
- Robert Seniors, Vice President, Information Technology Services/CIO
- Jamal Sowell, Vice President, Government Relations
- Angela Suggs, Vice President and Director of Athletics
- Alonda Thomas, Vice President, Chief Marketing and Communications Officer
- Shira Thomas, Interim Vice President, General Counsel
- Dr. Charles Weatherford, Vice President, Research
- Rica Calhoun, Chief Compliance & Ethics Officer
- Carmen Cummings Martin, Assistant Vice President, Alumni Affairs/University Advancement
- Dr. Eric Akins, Executive Director of Title III Programs

External Distribution

Julie Leftheris, Inspector General and Director of Compliance, Board of Governors



PROJECT TEAM



Project Staff & Reviewer
Chathya Chandler, MA,
CIGA
Audit Manager



Project Lead & Reviewer
Trystal Wright, CIGA, CGAP,
CIGI
Audit Director



Project Staff
Crisencia Brown, MBA,
CIGA, CIGI
Auditor & Investigator



**Engagement was supervised,
approved and distributed by:**
Joseph K. Maleszewski, MBA, CIA,
CISA, CGAP, CIG, CIGA, CIGI,
CCEP, CCA, CFE
Vice President for Audit and Chief
Audit Executive



STATEMENT OF ACCORDANCE

The Division of Audit’s mission is to provide independent, objective assurance and consulting services designed to add value and improve the University’s operations. It helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

We conducted this assurance service in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require we plan and perform the assurance services to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our engagement objectives. We believe the evidence obtained provides a reasonable basis for our 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/index.php>



GIFT REPORT OVERVIEW

RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
<p>1. We recommend modifying FAMU Foundation Policies and Guidelines to place the determination for whether gifts over a certain threshold are in the “best interest of the University” at the sole discretion of the Foundation Board of Directors.</p>	<p>1. Reviewed Current Policies and Guidelines: Conducted a thorough review of current FAMU Foundation policies and guidelines to identify specific areas requiring modifications in line with the recommendation. Considered State University System institutions' guidelines, processes and practices.</p> <p>2. Established gift acceptance guidelines for non-publicly Traded or Restricted Stock: A gift of an interest in a limited or general partnership or other similar business or of stock in a corporation that is not publicly-traded, or of restricted stock of a publicly-traded corporation, may be accepted on behalf of the University by the Foundation provided that the appropriate due diligence has been performed by the Gift Acceptance Team, consisting of the Assistant Vice President for Major/Principal Giving, Director, Financial Services, Director, Prospect Research/Prospect Management, and Foundation General Counsel, with advice from other staff as needed. The Team will make a recommendation to the Foundation Executive Director/Vice President for Advancement regarding acceptance of the gift. Due diligence may include assessment of costs related to storage, insurance, transportation, and other carrying costs; potential financial or legal liability; and tax issues for the Foundation. Gifts intended for sale should be evaluated for marketability; gifts intended for use should be reasonably expected to benefit the University and approved by the responsible unit.</p> <p>3. 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.</p>	<p>1. Communication and Training: 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.</p> <p>2. Board Approval of Revised Policies: 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.</p> <p>3. Implementation and Monitoring: 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.</p>
<p>2. We recommend clear language be added to Florida</p>	<p>1. Reviewed Current Regulation: Conduct a comprehensive review of</p>	<p>1. Board of Trustees Approval: Present the final draft of the regulation</p>

GIFT REPORT OVERVIEW

RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
<p>A&M University Regulation, Chapter 1.021, detailing the President’s responsibility to provide timely and adequate information to the University Board of Trustees related to financial matters above a certain threshold.</p> <p>Changes to FAMU Policies and Regulations To ensure the wealth of knowledge present on the Foundation Board of Directors and University Board of Trustees is fully utilized, it is paramount that leadership receive important information in a timely manner. Currently, the President must inform the University Board of Trustees to enter into settlement agreements at or in excess of \$250,000. There is no threshold for when the University Board of Trustees or the Foundation Board of Directors must be informed about donations. A similar threshold should be established for donations to ensure transparency and oversight.</p>	<p>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.</p> <ol style="list-style-type: none"> 2. 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. 3. 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. 4. Stakeholder Review and Feedback: Circulated the draft amendment among key stakeholders for feedback. FAMU Foundation Attorney is currently reviewing to ensure that the proposed changes are legally sound, clear, and in the best interest of the University’s governance framework. 	<p>update to the University Board of Trustees for review and approval. Ensure that all necessary documentation and rationale for the changes are provided.</p> <ol style="list-style-type: none"> 2. 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. 3. 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. 4. 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.
<p>3. We recommend finding legal counsel to reconcile this and raising the issue to the SUS Board of Governors. Consult with legal counsel to reconcile challenge[s] due to an apparent conflict that exists between the Florida Sunshine Law and the Florida Public Records Act as they relate to university donor anonymity. The Florida Sunshine Law allows for closed meetings of a university board of trustees for certain specified topics; however, this does not include for the purpose of preserving requests for anonymity by donors. The Florida Public Records Act, by contrast, allows for donors who wish to remain anonymous to preserve their anonymity by exempting their information from public records requests, giving universities the ability to deny public request for records that would jeopardize a donor’s</p>	<ol style="list-style-type: none"> 1. Consulted with Legal Counsel: Engaged with internal and external legal counsel to determine the conflict between the Florida Sunshine Law and the Florida Public Records Act. Explored the legal implications of both statutes as they pertain to donor anonymity and board of trustees’ fiduciary duties. 2. General Counsel Office conducted a legal analysis of the laws in question. They determined there is not a conflict in law. 	 <p style="color: green; font-weight: bold; font-size: 1.2em;">ACTION PLAN COMPLETE</p> <p style="color: green; font-weight: bold;">COMPLETE: General Counsel Office conducted a legal analysis of the laws in question. They determined there is not a conflict in law.</p>

GIFT REPORT OVERVIEW

RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
anonymity. These two statutes are difficult to harmonize where a board of trustees requires information about a donor to carry out its fiduciary duties because the Sunshine Laws requires non-exempt meetings be open to the public.		
4. We recommend the Foundation consider communicating its position in writing to the Donor to make clear the Foundation’s position: (1) the Gift Agreement was never executed, (2) the transfer of stock was invalidated by the Carta, transfer agent, and (3) the stock certificates in the Foundation’s possession have been canceled. As such, as of May 14, 2024, the University and the Foundation have no ownership interest in Batterson Farms Corporation nor any legal relationship with the Donor.	Report was transmitted to Gerami upon completion of the investigation which contained the requested information. No further action was deemed necessary after discussion with Legal.	 ACTION PLAN COMPLETE
5. We recommend the Interim President evaluate separating the roles of Vice President for University Advancement and Executive Director of the Foundation into two distinct positions.	<ol style="list-style-type: none"> 1. Engaged External Consultant: Engaged Alexander & Haas for recommendations regarding separating the position of Vice President for Advancement and Executive Director of the Foundation 2. Assessed Current Roles and Responsibilities: Conducted a comprehensive assessment of the current roles and responsibilities associated with the Vice President for University Advancement / Executive Director of the FAMU Foundation. 3. Research of Best Practices: Researched the best practices of peer institutions regarding the structure of their advancement and foundation leadership. 4. Decision: The Interim President has made the decision to keep the positions combined based on recommendations received from external consulting firm, stakeholder consultation, and reviewing best practices. 	 ACTION PLAN COMPLETE COMPLETE: The Interim President has made the decision to keep the positions combined based on recommendations received from external consulting firm, stakeholder consultation, and reviewing best practices.
6. We recommend the position descriptions be revised to highlight the importance of conducting accurate research on prospective donors. This due diligence need not be performed directly by the Assistant Vice President for University Advancement or Vice President, but these	<ol style="list-style-type: none"> 1. Hired a New VP of Advancement and Executive Director for the FAMU Foundation 2. Reviewed Current Position Descriptions: Conducted a thorough review of the current position descriptions for the Vice President for University Advancement and the Assistant Vice President for University Advancement. 	<ol style="list-style-type: none"> 1. 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.

GIFT REPORT OVERVIEW

RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
<p>individuals should be required to know what tools are available for due diligence and when a due diligence request should be made. Additionally, specific responsibilities for ensuring compliance with due diligence protocols should be clearly outlined in their job descriptions to prevent future oversights and ensure the integrity of the donation process.</p>	<p>3. Drafted Revised Position Descriptions: Revised the position descriptions to include specific language that:</p> <ul style="list-style-type: none"> ○ 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. 	
<p>7. Additionally, we recommend the University undertake an analysis of senior leadership reporting chains to ensure positions are staffed with qualified individuals that provide a strong framework of oversight and accountability. However, the Executive Director of the Foundation should continue to report directly to the President and the Foundation Board of Directors, as the head of a direct support organization.</p>	<p>NOTE: 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.</p>	<p>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.</p> <p>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.</p> <p>3. Benchmarking and Best Practices: Research and benchmark against</p>

GIFT REPORT OVERVIEW

GIFT REPORT OVERVIEW		
RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
		<p>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.</p> <ol style="list-style-type: none"> 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.
<p>8. Office of Advancement Training We recommend that all individuals in the Office of Advancement should receive appropriate training on this topic, including a requirement that due diligence to be conducted of all donors prior to accepting a gift. Due diligence should be a mandatory requirement for all donors, and derogatory information should be flagged and elevated to the vice president or executive vice president level for approval to proceed in accepting that donation.</p>	<ol style="list-style-type: none"> 1. Training Consultation: We engaged Alexander Haas to deliver training sessions. 2. Training Timeline: A training timeline has been developed and finalized. 	<ol style="list-style-type: none"> 1. Develop Training Curriculum: Design a training curriculum focused on due diligence for donors. The curriculum should cover: <ul style="list-style-type: none"> ○ 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. 2. 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. 3. 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


GIFT REPORT OVERVIEW

	RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
			<p>for participants to ask questions and engage with the material.</p> <p>4. 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.</p> <p>5. 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.</p> <p>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.</p> <p>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</p>
9.	<p>Policy for Different Types of Gifts, Including Private Stock Transfers A comprehensive policy needs to be created to anticipate and address different types of gifts, including private stock transfers. This policy should include:</p> <p>1. Clear Guidelines for Various Gift Types: Establish protocols for the acceptance of different types of gifts, including private stock, real estate, and other non-cash assets.</p> <p>2. Due Diligence Requirements: Mandate due diligence procedures for all types of donations, ensuring that the sources and nature of the gifts align with the University’s mission and comply with legal standards.</p> <p>3. Training and Education: Provide training for Foundation leadership and relevant staff on the intricacies of private stock transfers and other complex donations.</p>	<p>1. Reviewed Current Policies and Guidelines: Conducted a thorough review of current FAMU Foundation policies and guidelines to identify specific areas requiring modifications in line with the recommendation. Considered State University System institutions' guidelines, processes and practices.</p> <p>2. Established gift acceptance guidelines for non-publicly Traded or Restricted Stock: A gift of an interest in a limited or general partnership or other similar business or of stock in a corporation that is not publicly-traded, or of restricted stock of a publicly- traded corporation, may be accepted on behalf of the University by the Foundation provided that the appropriate due diligence has been performed by the Gift Acceptance Team, consisting of the Assistant Vice President for Major/Principal Giving, Director, Financial Services, Director, Prospect Research/Prospect Management, and Foundation General Counsel, with advice from other staff as needed. The Team will make a recommendation to the Foundation Executive Director/Vice President for Advancement regarding acceptance of the gift. Due diligence may include assessment of costs related to storage, insurance, transportation, and other carrying</p>	<p>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.</p>


GIFT REPORT OVERVIEW

RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
<p>4. Documentation and Compliance: Ensure that all necessary documentation, including independent audits, appraisals, and IRS forms, are completed and maintained in compliance with legal and ethical standards.</p>	<p>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.</p>	
<p>10. Comprehensive Training All individuals involved in the gift process should receive comprehensive training on the following:</p> <ol style="list-style-type: none"> 1. Chain of Command: Clear guidelines on the chain of command and when senior leadership should become involved in the gift process. 2. Due Diligence Procedures: The requisite documentation required for due diligence and who is responsible for ensuring it is completed. 3. Documentation and Signatures: Understanding who should sign the documents and at what stage. 4. Announcement Protocols: When announcements of donations should be made to ensure all due diligence and approvals have been completed. 	<ol style="list-style-type: none"> 1. Training Consultation: We engaged Alexander Haas to deliver training sessions. 2. Training Timeline: A training timeline has been developed and finalized. 	<ol style="list-style-type: none"> 1. Develop Training Modules: Develop a series of training modules that cover the following key areas: <ul style="list-style-type: none"> ○ 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.


GIFT REPORT OVERVIEW

RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
<p>11. EthicsPoint Reporting Furthermore, there was a breakdown in the ethics notification process. The system itself and the administration thereof by the Office of Compliance and Ethics is sufficient. However, there remains an inefficiency in the process whereby individuals designated as recipient of hotline tips have no requirement to review the tips. Individuals received the notification about Mr. Gerami, but several did not open the notice. Each office should designate individuals responsible for reviewing and acknowledging ethics complaints to ensure they are addressed promptly and appropriately.</p>	<ol style="list-style-type: none"> 1. Reviewed Current EthicsPoint Reporting Process: Conducted a comprehensive review of the current EthicsPoint reporting process, focused on how hotline tips are received, distributed, and monitored. Reviewed to determine gaps in the current system, particularly regarding the responsibility and accountability for reviewing and acknowledging tips. 2. Confirmed Responsible Individuals: Worked with each department to confirm specific individuals responsible for reviewing and acknowledging EthicsPoint hotline tips. Ensured that the individuals are in positions of authority and have the necessary knowledge to address complaints effectively. 3. Reviewed Responsibilities and Expectations: Reviewed established guidelines outlining the responsibilities of designated individuals. The guidelines include: <ul style="list-style-type: none"> o Timely Review: Requirement to review all ethics notifications within a specified timeframe (e.g., 24-48 hours). o Acknowledgment: Mandatory acknowledgment of receipt and initiation of appropriate actions within the system. o Follow-Up: Procedures for following up on complaints to ensure they are addressed promptly and effectively. 4. Reviewed Integrated Accountability Measures: Reviewed integrated accountability measures within the EthicsPoint system to track whether designated individuals are reviewing and acknowledging tips. <ul style="list-style-type: none"> o Automated Alerts: Serve as reminders for designated individuals if a tip has not been reviewed within the required timeframe. o Audit Logs: Used to record when and by whom a tip was reviewed and acknowledged, ensuring transparency and accountability. 5. Training and Communication: Provided training sessions for all designated individuals on their responsibilities within the EthicsPoint system. The training should cover the importance of timely review, the acknowledgment process, and how to navigate the system effectively. 	 <p style="color: #2e7d32; font-weight: bold; font-size: 1.2em;">ACTION PLAN COMPLETE</p> <p style="color: #2e7d32; font-weight: bold;">COMPLETE: Individuals have been designated for access to EthicsPoint, trained on their responsibilities, formal procedures to guide the process were developed, and accountability measures were reviewed within the system.</p>
<p>12. The University Board of Trustees (BOT) plays a critical role in providing fiduciary oversight to the University. To effectively fulfill their obligations,</p>	<ol style="list-style-type: none"> 1. Review Current Communication and Reporting Practices: Conduct a thorough review of the current communication and reporting practices between the University administration, the 	<ol style="list-style-type: none"> 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.

GIFT REPORT OVERVIEW

RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
<p>it is imperative that the University Board of Trustees not be excluded from information necessary for them to perform their duties. Excluding the University Board of Trustees from critical discussions and decisions undermines their ability to ensure the University's financial health, integrity, and compliance with legal and ethical standards.</p>	<p>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.</p> <p>2. Implement Regular Reporting Mechanisms: Implement regular reporting mechanisms to keep the BOT and BOD informed of critical issues. This could include:</p> <ul style="list-style-type: none"> ○ 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. 	<p>These guidelines should include:</p> <ol style="list-style-type: none"> 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. <p>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.</p>
<p>13. To maintain the confidentiality of legitimate donors while ensuring comprehensive oversight, University policies should explore options to allow for closed sessions or individual briefings of the University Board of Trustees when discussing sensitive donation-related matters. This amendment will enable the University Board of Trustees to be fully informed and engaged in the decision-making process without compromising donor privacy. This recommendation may present a challenge due to an apparent conflict that exists between the Florida Sunshine Law and the Florida Public Records Act as they relate to university donor anonymity. We recommend the Board of Trustees seeks legal counsel to reconcile this and raises the issue to the SUS Board of Governors.</p>	<p>1. Legal Review of Closed Sessions Options: General Counsel Office conducted a legal analysis of the closed door laws in question. Closed Door sessions for donor discussions are not explicitly stated as allowed in law, therefore, they are not allowed.</p>	 <p style="color: #2e7d32; font-weight: bold; font-size: 1.2em;">ACTION PLAN COMPLETE</p> <p style="color: #2e7d32; font-weight: bold;">COMPLETE: General Counsel Office conducted a legal analysis of the closed door laws in question. Closed Door sessions for donor discussions are not explicitly stated as allowed in law, therefore, they are not allowed.</p>

GIFT REPORT OVERVIEW

RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
<p>14. Furthermore, the FAMU Confidentiality Agreement, which existed prior to this incident, lacks clarity regarding the extent and limitations of confidentiality. It remains unclear what type of counsel senior leadership received concerning the NDA or Confidentiality Agreement. The Office of General Counsel should revise this document to explicitly outline what discussions and disclosures are permitted, ensuring necessary transparency among university leadership.</p>	<ol style="list-style-type: none"> 1. Reviewed the Existing Confidentiality Agreement: Conducted a thorough review of the existing FAMU Confidentiality Agreement to identify areas that lack clarity regarding the extent and limitations of confidentiality. Assess any past counsel received concerning the NDA or Confidentiality Agreement. 2. Drafted Revised Confidentiality Agreement: Drafted a revised version of the FAMU Confidentiality Agreement that explicitly outlines permitted discussions and disclosures. Ensure that the revised document balances the need for transparency among university leadership with the protection of confidential information. 3. Implemented and Communicated the Revised Agreement: Implement the revised Confidentiality Agreement across the University. Ensure that all relevant parties, including University leadership and those involved in donor relations, understand and sign the updated agreement. Provide training sessions to clarify the revised terms. 	 <p style="color: #2e7d32; font-weight: bold; font-size: 1.2em;">ACTION PLAN COMPLETE</p> <p style="color: #2e7d32; font-weight: bold; font-size: 0.9em;">COMPLETE: General Counsel Office and Policy Office revised the Confidentiality Agreement, provided it to stakeholders (including the Senior Leadership Team) for feedback. The finalized version was sent to Human Resources for implementation.</p>
<p>15. Additionally, we recommend that the Office of General Counsel provide comprehensive training to appropriate staff about NDAs and the FAMU Confidentiality Agreement. This training should cover the scope of these agreements, the importance of transparency, and the circumstances under which information can and should be shared with the University Board of Trustees and other key stakeholders.</p>		<ol style="list-style-type: none"> 1. Develop Training Curriculum: Create a comprehensive training curriculum that covers: <ul style="list-style-type: none"> ○ The scope and legal implications of NDAs and the FAMU Confidentiality Agreement. ○ The importance of transparency in university operations. ○ Guidelines on when and how information covered by these agreements can be shared with the BOT, BOD, and other key stakeholders. ○ Case studies or scenarios illustrate proper and improper use of NDAs and confidentiality agreements. 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:

GIFT REPORT OVERVIEW

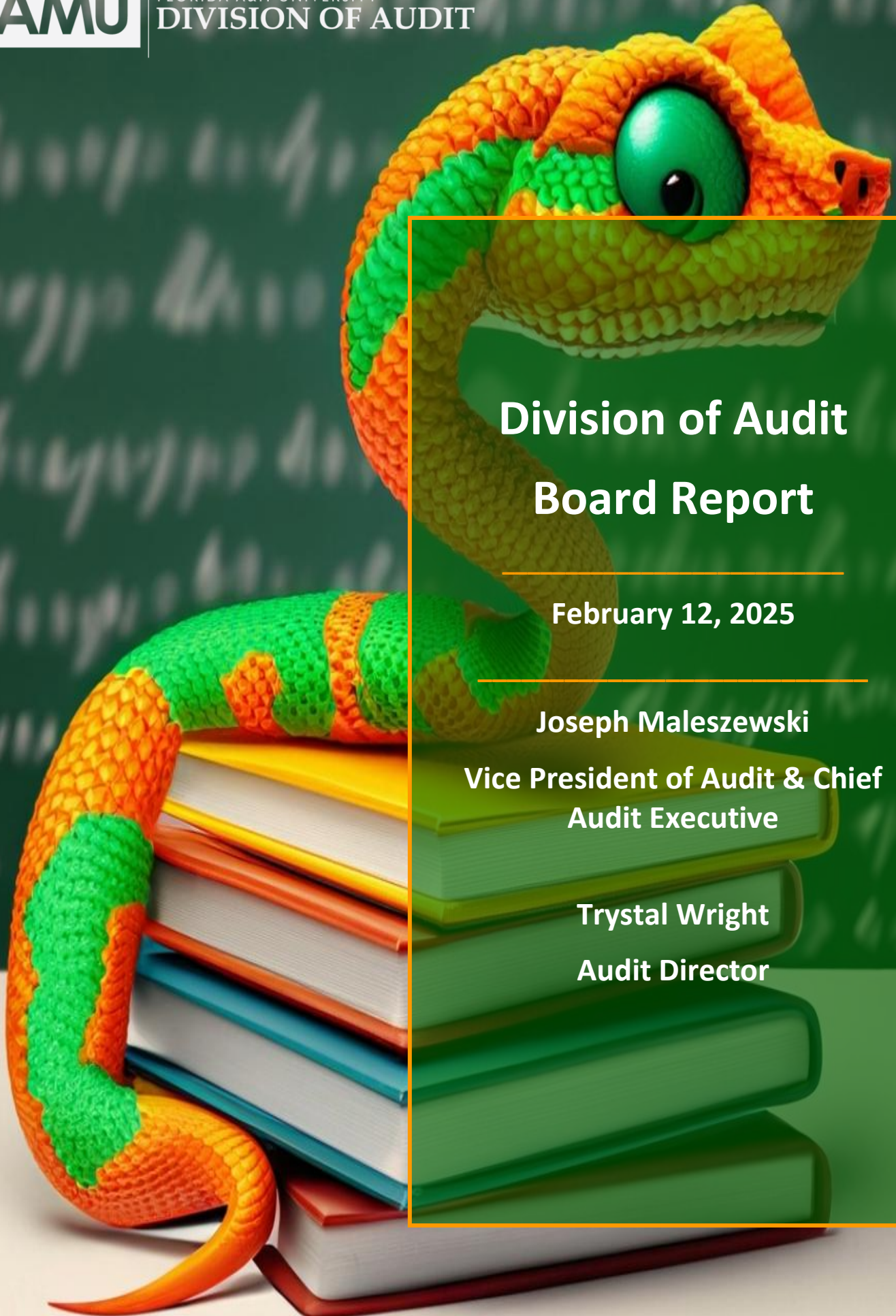
RECOMMENDATIONS (by Buchanan Ingersoll & Rooney, PC)	ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)	ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)
		<ul style="list-style-type: none">○ Summaries of key points from the training.○ Quick reference guides on the scope of NDAs and confidentiality agreements.○ Flowcharts or decision trees for determining when and how information should be shared with the BOT, BOD, or other stakeholders.

FAMU Foundation Bylaws and Articles of Incorporation Review

<p align="center">RECOMMENDATIONS (by Alexander Haas)</p>	<p align="center">ACTIONS TAKEN TO ADDRESS RECOMMENDATION (as of 01/31/2025)</p>	<p align="center">ACTIONS IN-PROGRESS (Anticipated completion by 6/30/2025)</p>
<p>Alexander Haas made recommendations for revisions to FAMU Board of Trustees Policy 2018.01 on DSOs, FAMU Foundation Articles of Incorporation, and FAMU Foundation Bylaws.</p>	<ol style="list-style-type: none"> 1. Engaged Expert Consultation: A consultant was engaged to conduct a comprehensive review of the current policies, procedures, and practices, delivering actionable recommendations to enhance operations and align with best practices. 2. Collaboration with Foundation Leadership: Held a strategic meeting with the Chair of the FAMU Foundation to present the consultant’s recommendations, fostering alignment and ensuring buy-in for proposed improvements. 3. Formal Presentation to the Board of Trustees: In December 2024, delivered a detailed presentation of the consultant’s findings and recommendations to the FAMU Board of Trustees. 	<ol style="list-style-type: none"> 1. Draft Updated Governance Documents: In collaboration with the Board of Trustees appointed Liaison, the Executive Director of the Foundation and the Foundation Board of Directors Governance Committee the Foundation policies, articles of incorporation, and bylaws will be revised to align with best practices, regulatory requirements, and the strategic objectives of the Foundation. 2. Obtain Formal Approvals: Present the updated policies, articles of incorporation, and bylaws to the appropriate governing bodies, such as the Foundation Board and the Board of Trustees, for review, feedback, and formal approval.



FLORIDA A&M UNIVERSITY
DIVISION OF AUDIT



Division of Audit Board Report

February 12, 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 February 12th 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.

Chair Harper announced new BOT committee members and we are excited to welcome and work with the newly reconstituted ARCC members:

- Michael White, Chair;
- Belvin Perry, Jr., Vice Chair;
- John Crossman;
- Emery A. Gainey;
- Kelvin Lawson; and
- Craig Reed.

The Division of Audit has experienced a few personnel changes over the past few months. We recently filled our vacant Audit Manager position and welcome Chathya Chandler to this important role. We have advertised our vacant IT Auditor & Investigator position which closed on January 30, 2025. We hope to schedule interviews in the coming weeks and select a new incumbent soon. Importantly, we have added investigative resources to assist in the timely completion of investigations and will be requesting a fulltime investigator position in the coming budget cycle.



We look forward to working with FAMU leadership and Board of Trustees members to help the University meet its mission.



Sincerely,

Vice President for Audit and Chief Audit Executive



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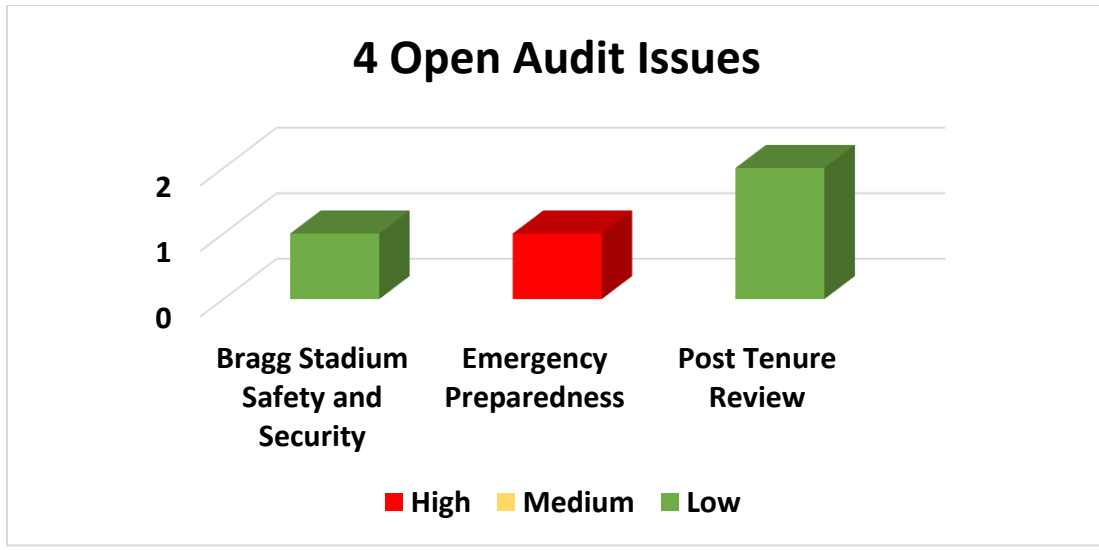


Internal Audit Activities

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

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 will need to be enhanced based on feedback received during the May 23, 2023, hurricane tabletop exercise. **(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 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.

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 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.

Post Tenure Review (Closed Issues: 7; Open Issues: 2)

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.
 - Seven (7) recommendations have been successfully implemented and are related to process improvements, ongoing monitoring, ratings, contingency plans, and specific schools whose criteria needed improvements.
 - Two (2) recommendations remain open and are related to efficiency of the data collection process and transparency in the College of Law criteria for the Teaching category. **(Status- OPEN; Risk Level- LOW)**

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 December 2024, report to the Audit, Risk and Compliance Committee.

Current Status of External Audits		
Audit	Current Status	Comments
<u>Florida Auditor General (AG)</u> Financial Statement Audit (FYE 2024)	In-Progress	The audit fieldwork is currently in progress, with the final audit report anticipated to be issued by March 2025.
<u>Thomas, Howell, Ferguson (THF)</u> Athletics Financial Statement Audit (FYE 2022 and FYE 2023)	In-Progress	We expect a communication from THF in the near future regarding this engagement.
<u>Athletics Agreed Upon Procedures</u>	Pending	The University did not contract with a firm to perform the required Agreed Upon Procedures (AUP) for NCAA-required January 15, 2025, submission. The submission was made without the benefit of the independent AUP.
<u>Athletics Financial Statement Audit</u> (FYE 2024)	Pending	Currently, there is no firm under contract to perform the Board of Trustees required Athletics Financial Statement Audit for FYE 2024.
<u>Cybersecurity Maturity Model Certification (CMMC)</u>	Pending	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, Senior Vice President/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.

Advisory Activities

Advisory Work Plan			
Project	Initial Projected Start Date	Revised Projected Start Date	Status
IT Governance: State of Cybersecurity	March 2025	n/a	Pending
Campus Safety & Security	October 2024	February 2025	Pending
Academic Affairs: Operations	January 2025	March 2025	Pending

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.

Investigation Services





The Division of Audit (DoA) is authorized to perform investigations into allegations of fraud, waste, and abuse. The Division also handles all whistleblower determinations and disclosures, pursuant to the Florida's Whistle-blower Act (Sections 112.3187-112.31895, Florida Statutes). Allegations evaluated by the Division can become preliminary inquiries, management referrals, referrals to outside agencies (including Law Enforcement), or investigations. The Division collaborates with other departments and external agencies on referral matters as appropriate.

In accordance with the DoA Charter, investigation activities are performed in accordance with the 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.

DoA Investigative Workload - FY 2024-2025

So far, during FY 2024-2025 the Division has received **26** complaints and closed **37** cases (investigations, carryforward investigations, and referrals) .

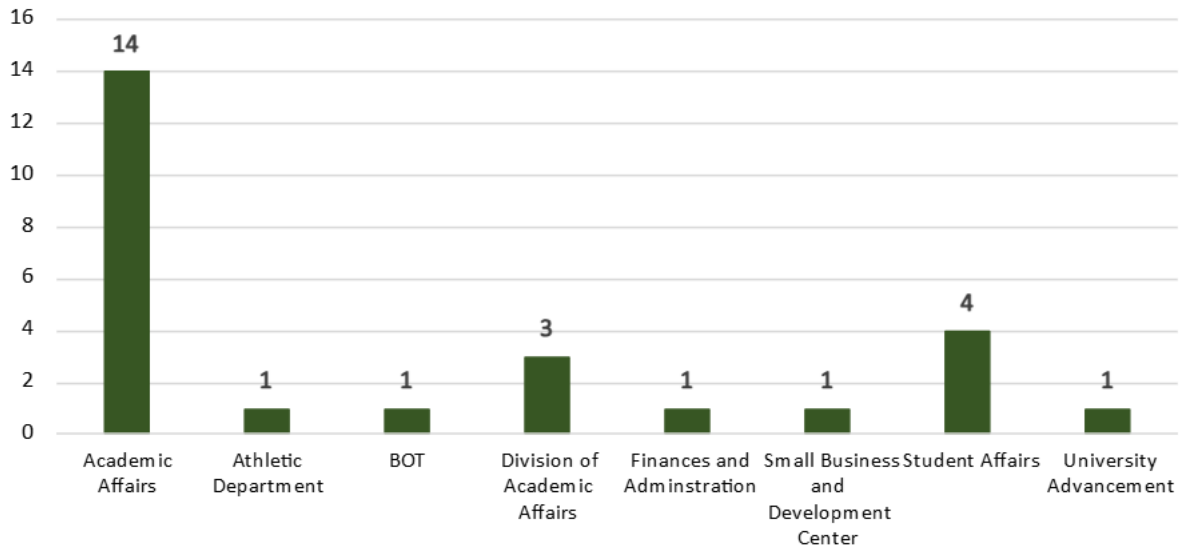
 26	RECEIVED CASES – 2024-2025 <ul style="list-style-type: none">• 6 Investigations• 19 Management Referrals¹• 1 External Investigation – Major Gift	 6	FY 2024-2025 OPEN CASES <ul style="list-style-type: none">• 4 Active Investigations• 2 Management Referrals
 3	CARRYFORWARD² OPEN CASES <ul style="list-style-type: none">• 3 Active Investigations	 37	FY 2024-2025 CLOSED CASES <ul style="list-style-type: none">• 10 Carryforward Investigations³• 12 Carryforward Management Referrals• 2 FY 2024-2025 Investigation• 13 FY 2024-2025 Management Referrals

1 This total represents cases that meet the criteria for management referrals, as well as cases that fall under the purview of other investigative units (e.g., the Office of Compliance and Ethics) within the university.

2 Carryforward cases are cases received prior to the 2024-2025 fiscal year.

3 This total represents carryforward investigations that have been closed as well as published cases awaiting management's response to corrective action plans.

FY 2024-2025 Program Area Breakdown: 26 Cases Received



Open Investigation Cases Breakdown

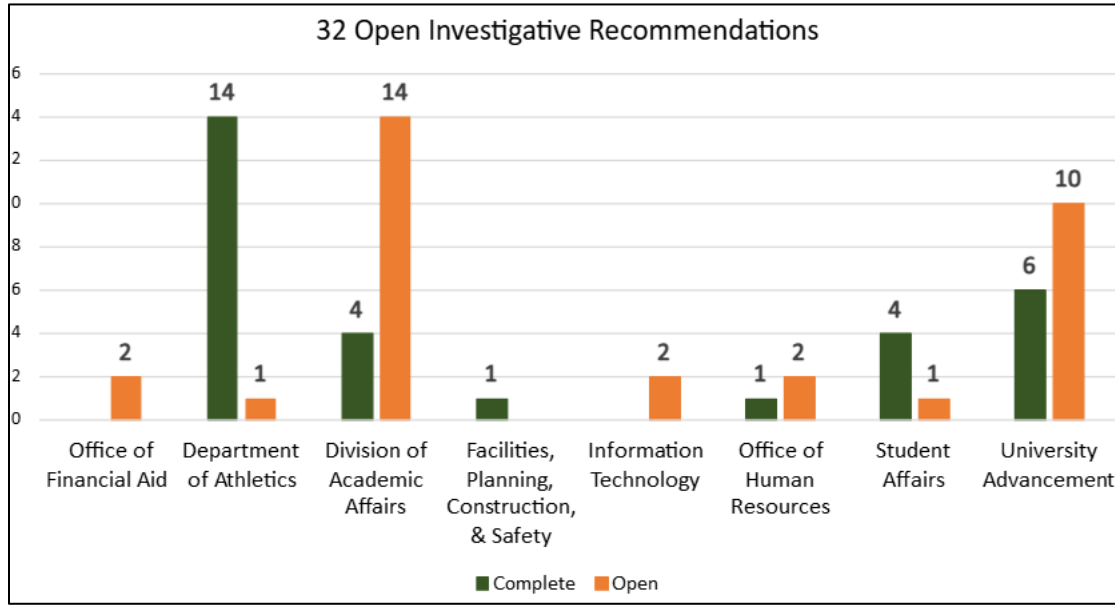
The Division of Audit currently has **9** open cases, including three carried forward from previous periods. Among these, seven (7) are active investigations and two (2) are management referrals. The table below summarizes the open investigative issues by type of concern.

Open Investigative Issues	Count
Accounting and Auditing	1
Conflict of Interest*	2
Fraud	2
General Concern	3
Waste, Abuse, Misuse of Institution Resources	1
Grand Total	9

**Although these issues originated as a conflict of interest they contained elements appropriate for the Division of Audit jurisdiction*

Status of Management Actions for Open Investigation Recommendations since December 2024:

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



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.

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

Division of Academic Affairs (14 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 – April 2025)

2. Require verification of Request for Approval of Additional Employment 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 – April 2025)

Case: 2022-11-118 - Student Assignment and Assignment of Responsibility Credits

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

1. Assignment of Responsibilities (AOR) Resolution

Action Plan: The faculty member's AOR aligns with the learners who registered for the courses assigned to the faculty member. As such, no revisions are necessary.

(Status – Complete; Risk Level – Low)

2. Faculty guidance on United Faculty of Florida (UFF) Collective Bargaining Agreement (CBA) procedures

Action Plan: Faculty will be reminded of Article 20 of the UFF CBA and counseled by the supervisor to address any concerns regarding overload compensation with their union representative.

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

3. Recommend supervisor adhere to UFF CBA Section 9

Action Plan: Faculty reports to a different director. Faculty's current director will adhere to UFF CBA 9.3 Annual Assignment and complete the assignment for faculty based upon the needs of the pharmacy practice center.

(Status – Complete; Risk Level – Low)

4. Recommend faculty comply with UFF CBA 9.3

Action Plan: The Director will discuss the assignment of responsibility, request faculty sign AORs, and acknowledge receipt of assignment. If overload is assigned, an OPS contract will be submitted for payment with the AOR.

(Status – Open; Risk Level – Low; Anticipated Completion – Spring 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. Ensure on-campus incidents reported to the DEHS and ORM

Action Plan: CEPD Director ensure summer camp incidents will be immediately reported to the DEHS and ORM, which are no longer the same entity. (The Office of Continuing Education uses the acronym of OCE and not CEPD). All future summer camp informational sessions and training programs will include discussing the requirement to immediately report incidents to the DEHS and ORM.

Actions Completed: Summer camp incidents will be immediately reported to the DEHS and ORM, which are no longer the same entity. (The Office of Continuing Education uses the acronym of OCE and not CEPD). All future summer camp informational sessions and training programs will include discussing the requirement to immediately report incidents to the DEHS and ORM .

(Status – Complete; Risk Level – Moderate)

2. 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.

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

3. 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 student's 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 – Open; Risk Level – Moderate; Anticipated Completion – Summer 2025)

4. 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).

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 – Open; Risk Level – Moderate; Anticipated Completion – May 1, 2025)

5. **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.

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 – May 1, 2025)

6. **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.

(Status – Complete; Risk Level – Moderate)

7. **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.

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

8. 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.

(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: TBA

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

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

Action Plan: TBA

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

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: TBA

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

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: TBA

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

Facilities, Planning, Constructions (No Open Recommendations)

Case: 2023-8-164 Marching 100 Youth Summer Band Camp Safety: Inclement Weather Protocols

Executive Owner: Kendall Jones, Associate Vice President Facilities, Planning, Construction, and Safety

- 1) **Clearly define and specify the types of illnesses or injuries that must be reported:** The Director of DEHS now requires any injury sustained by a summer camp participant to be reported. Inasmuch, the camp director will notify the DEHS and ORM of illnesses and injuries when they occur. Summer camp participants cannot receive care at the FAMU Student Health Services Center.

Action Plan: EHS/Risk Mgt Director reviewed University Regulation 1.019(15) and determined all illnesses or injuries to summer camp participants must be reported to both the EHS Director and the University Risk Manager. Currently the EHS Director holds both responsibilities but upon the hire of a University Risk Manager, both the Risk Manager and the EHS Director must still be notified. This was discussed and agreed upon during the September 11th meeting with the Director of Continuing Education and the Director of the Marching Band.

(Status – Complete; Risk Level – Moderate)

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 Spring 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 Spring 2025)

3. Document the extension of an employee's probationary period in the employee's HR file and iRattler with the new start and end dates following an approved extension.

Action Plan: HR will verify the employee's hire date upon receiving a written request

from the supervisor for a probationary evaluation extension. This is to ensure that the six-month window has not passed. HR has reviewed and updated the previous probationary evaluation template. The employee will receive a formal written notice of the extended probationary period from the division VP, which will outline the relevant dates. The supervisor is responsible for providing the employee with a copy of this letter, which the employee must then sign. Additionally, HR will mail a copy via certified mail, place a copy in the employee's file, and document the extension on the probationary extension spreadsheet. This action plan has been fully implemented.

(Status – Complete; Risk Level – Low)

Student Affairs (3 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. Ensure SGA members are given a work schedule and completed hours based on their designated schedule.**

Action Plan: SGA members will submit to the SGA director, their office hours no less than the second week of the academic Semester two inch. To ensure class schedule class schedule align with planned office hours.

(Status – Complete; Risk Level – Low)

- 2. Confirm SGA members complete the office hours, as reported in the University's timekeeping system.**

Action Plan: There are three branches executive. Judicial and legislative within. Student Government Association Each branch. Has been assigned a liaison. Within joint operations, the full-time employees assist and provide oversight to SGA. Each liaison will manage. A notebook of printed timesheets for each SGA member within their assigned branch. The SGA Members will be required to personally and manually input time, and the liaison will be required. Will be required to verify that the manual timesheet is accurate and is the same as the online iRattler Time submissions. Each liaison will. Submit a weekly time-report to the iRattler system.

Action Completed:

The SGA process includes students submitting class schedules, logging in their time in the system. The staff in SGA provides timesheets that have the holidays blocked out submitted on Tuesday of the payroll date. Confirmation of all hours is completed on Wednesday of the payroll due date.

(Status – Complete; Risk Level – Low)

- 3. Ensure SGA members office hours are monitored by advisors**

Action Plan: The joint operations branch liaisons will serve. As the frontline monitors for SGA office hours - any member reporting. For office hours will have to sign in & out with the assigned branch liaison.

(Status – Complete; Risk Level – Low)

- 4. 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.

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

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.

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

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)

On August 8, 2024, the Board of Trustees convened to discuss the issuance of the report from Buchanan Ingersoll & Rooney, PC. During the meeting, Interim President Timothy Beard committed to preparing an action plan, which will be presented to the Board at their September 11th-12th meeting. The plan will include specific dates and assignments.

Executive Owner: Dr. Donald Palm, Executive Vice President, Chief Operating Officer, and Interim Vice President for University Advancement

1. Changes to FAMU Policies and Regulations:

Actions Taken to Address Recommendation (actions as of January 31, 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 January 31, 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. Confidential Records and Sunshine Laws

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

- Consulted with Legal Counsel: Engaged with internal and external legal counsel to determine the conflict between the Florida Sunshine Law and the Florida Public Records Act. Explored the legal implications of both statutes as they pertain to donor anonymity and board of trustees' fiduciary duties.
- General Counsel Office conducted a legal analysis of the laws in question. They determined there is not a conflict in law.

(Status – Complete; Risk Level – Low)

4. Communication to Donor of Foundation Position:

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

The report was transmitted to Gerami upon completion of the investigation which contained the requested information. No further action was deemed necessary after discussion with Legal.

(Status – Complete; Risk Level – Low)

5. Roles of Vice President for University Advancement and Executive Director of the Foundation

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

- Engaged External Consultant: Engaged Alexander & Haas for recommendations regarding separating the position of Vice President for Advancement and Executive Director of the Foundation
- Assessed Current Roles and Responsibilities: Conducted a comprehensive assessment of the current roles and responsibilities associated with the Vice President for University Advancement / Executive Director of the FAMU Foundation.
- Research of Best Practices: Researched the best practices of peer institutions regarding the structure of their advancement and foundation leadership.

- Decision: The Interim President has made the decision to keep the positions combined based on recommendations received from external consulting firm, stakeholder consultation, and reviewing best practices.

Actions complete:

The Interim President has made the decision to keep the positions combined based on recommendations received from external consulting firm, stakeholder consultation, and reviewing best practices.

(Status – Complete; Risk Level – Low)

6. Analysis of Senior Leadership Reporting Chains

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

7. Revision of University Position Descriptions

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

8. 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)

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

Actions Taken to Address Recommendation (actions as of January 31, 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 unit responsible.

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)

10. 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)

11. Changes to FAMU Policies and Regulations

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

12. EthicsPoint Reporting

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

1. **Reviewed Current EthicsPoint Reporting Process:** Conducted a comprehensive review of the current EthicsPoint reporting process, focused on how hotline tips are received, distributed, and monitored. Reviewed to determine gaps in the current system, particularly regarding the responsibility and accountability for reviewing and acknowledging tips.
2. **Confirmed Responsible Individuals:** Worked with each department to confirm specific individuals responsible for reviewing and acknowledging EthicsPoint hotline tips. Ensured that the individuals are in positions of authority and have the necessary knowledge to address complaints effectively.
3. **Reviewed Responsibilities and Expectations:** Reviewed established guidelines outlining the responsibilities of designated individuals. The guidelines include:
 - **Timely Review:** Requirement to review all ethics notifications within a specified timeframe (e.g., 24-48 hours).
 - **Acknowledgment:** Mandatory acknowledgment of receipt and initiation of appropriate actions within the system.
 - **Follow-Up:** Procedures for following up on complaints to ensure they are addressed promptly and effectively.
4. **Reviewed Integrated Accountability Measures:** Reviewed integrated accountability measures within the EthicsPoint system to track whether designated individuals are reviewing and acknowledging tips.
 - **Automated Alerts:** Serve as reminders for designated individuals if a tip has not been reviewed within the required timeframe.
 - **Audit Logs:** Used to record when and by whom a tip was reviewed and acknowledged, ensuring transparency and accountability.
5. **Training and Communication:** Provided training sessions for all designated individuals on their responsibilities within the EthicsPoint system. The training should cover the importance of timely review, the acknowledgment process, and how to navigate the system effectively.

Action complete:

Individuals have been designated for access to EthicsPoint, trained on their responsibilities,

formal procedures to guide the process were developed, and accountability measures were reviewed within the system.

(Status – Complete; Risk Level – Low)

13. 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:
 - o **Quarterly Reports:** Provide detailed quarterly reports on the University’s financial status, legal matters, and compliance issues.
 - o **Special Briefings:** Schedule special briefings for the BOT and BOD when significant decisions are pending or when urgent matters arise.
 - o **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)

14. Donor Confidentiality and Florida Sunshine Law – BOT Closed Door Sessions

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

1. **Legal Review of Closed Sessions Options:** General Counsel Office conducted a legal analysis of the closed door laws in question. Closed Door sessions for donor discussions are not explicitly stated as allowed in law, therefore, they are not allowed.

Action complete:

General Counsel Office conducted a legal analysis of the closed door laws in question. Closed Door sessions for donor discussions are not explicitly stated as allowed in law, therefore, they are not allowed.

(Status – Complete; Risk Level – Low)

15. Review the Existing Confidentiality Agreement

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

1. **Review the Existing Confidentiality Agreement:** Conduct a thorough review of the existing FAMU Confidentiality Agreement to identify areas that lack clarity regarding the extent and limitations of confidentiality. Assess any past counsel received concerning the NDA or Confidentiality Agreement.
2. **Draft Revised Confidentiality Agreement:** Draft a revised version of the FAMU Confidentiality Agreement that explicitly outlines permitted discussions and disclosures. Ensure that the revised document balances the need for transparency among university leadership with the protection of confidential information.
3. **Stakeholder Review and Approval:** Present the revised Confidentiality Agreement to key stakeholders, including the BOT and senior leadership, for review and approval. Make any necessary revisions based on their feedback.
4. **Implement and Communicate the Revised Agreement:** Implement the revised Confidentiality Agreement across the University. Ensure that all relevant parties, including University leadership and those involved in donor relations, understand and sign the updated agreement. Provide training sessions to clarify the revised terms.

Action complete:

General Counsel Office and Policy Office revised the Confidentiality Agreement, provided it to stakeholders (including the Senior Leadership Team) for feedback. The finalized version was sent to Human Resources for implementation.

(Status – Complete; Risk Level – Low)

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

Actions in progress:

1. **Develop Training Curriculum:** Create a comprehensive training curriculum that covers:
 - The scope and legal implications of NDAs and the FAMU Confidentiality Agreement.
 - The importance of transparency in university operations.
 - Guidelines on when and how information covered by these agreements can be shared with the BOT, BOD, and other key stakeholders.
 - Case studies or scenarios illustrate proper and improper use of NDAs and confidentiality agreements.
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:
 - Summaries of key points from the training.
 - Quick reference guides on the scope of NDAs and confidentiality agreements.

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

(Status – Open; Risk Level – High; Anticipated Completion – 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: TBA

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

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

Action Plan: TBA

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

Staff Highlights

Introducing Our New Audit Manager **CHATHYA CHANDLER**



We are pleased to announce the appointment of Chathya Chandler as the new Audit Manager for the University's Division of Audit. Chathya joins us with over 11 years of extensive experience in governmental auditing, risk assessment, and internal controls, making her an exceptional addition to our team.

Chathya most recently served as a Senior Auditor with the City of Tallahassee's Office of Inspector General, where she conducted audits, inspections, and reviews to enhance accountability, prevent fraud, and improve operational efficiency. She previously spent nearly a decade at the Florida Auditor General, leading audits of major state agencies such as the Department of Children & Families, Agency for Health Care Administration, and Department of Agriculture & Consumer Services. Her work has uncovered millions in financial misstatements and operational inefficiencies, leading to strengthened internal controls and improved compliance measures.

She holds a Master of Accounting from Nova Southeastern University and a Bachelor of Science in Accounting from Florida A&M University. In addition to her strong academic background, Chathya is a Certified Inspector General Auditor (CIGA) and an active member of the Institute of Internal Auditors (IIA), Association of Local Government Auditors (ALGA), and the Association of Inspectors General (AIG). Her expertise spans audit management, policy evaluation, process improvement, fraud detection, and strategic risk assessment—all of which align perfectly with our mission to enhance governance, compliance, and operational effectiveness at FAMU.

Chathya officially began her role on December 12, 2024. We are excited to welcome her leadership, analytical expertise, and commitment to excellence, and we are confident that she will be a tremendous asset to our team and the University as a whole.

Please join us in welcoming Chathya Chandler to the Division of Audit!