



**Report No. 20-21-0006**  
**FY 2021-22 Annual Audit Work Plan**



**ACCOUNTABILITY • INTEGRITY • EFFICIENCY**

June 3, 2021



## EXECUTIVE SUMMARY

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During FY 2020-2021, the COVID-19 pandemic increased risks and impacted business operations across the University. Last year, the uncertainty and rapid operational changes resulting from the pandemic prompted the Division of Audit (DoA) to move from a three-year audit work plan to a six-month audit work plan cycle.

The University is currently reintegrating to pre-COVID business operations, but still faces lasting impacts moving forward. Additionally, Florida Agricultural and Mechanical University (FAMU) and other State University System of Florida (SUS) institutions are challenged to integrate rapidly changing federal/state laws and Board of Governors regulation into operations. As a result, the DoA will move to a one-year audit work plan cycle with this current document covering FY 2021-2022.

Our work plan is risk-based to provide the most effective coverage of University operations and utilization of DoA resources in areas where assurance or advisory services can assist management in achievement of the University's strategic priorities and business objectives. In planning our work, we heavily weighted the operational and financial impacts of the pandemic, statutory and regulation changes, and the university's associated responses while taking into consideration where our efforts could best support the University's Strategic Plan priorities and goals (Appendix A), and the President's Goals (Appendix B). The plan allocates 1,500 of our available project hours for management requests and special projects. The plan will guide our activities over the next year, but will be adjusted to meet the needs of management and the Board as other priorities are identified.

The audit work plan also allocates 1,300 hours on projects within DoA to assess and improve the overall efficiency and effectiveness of divisional operations. These hours will help us ensure that we can continue to provide our customers (University management, faculty, staff, students, and other stakeholders) quality service and information through our assurance, advisory, and investigative services in the new and agile business environment in which the University operates.

In addition to our planned projects we have included a section titled "Audit and Advisory Services on the Horizon." Identified within this section are areas that warrant assurance, advisory, or continuous monitoring services for which adequate staffing resources are currently unavailable.



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## BACKGROUND

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Every entity exists to realize value for its stakeholders. Value is created, preserved or eroded by management decisions in all aspects of the University’s activities, from strategy setting to daily operations. Entities failing to recognize the risks they face, from external or internal sources, and to manage them effectively, can destroy value. As Vice President for Audit, Joseph K. Maleszewski serves as FAMU’s Chief Audit Executive (CAE). Professional auditing standards<sup>1</sup> state that the CAE must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization’s goals.

An effective starting point for understanding risk is to take a look at all aspects of the University’s activities. In developing the FY 2021-2022 Audit Work Plan, we performed a university-wide internal risk assessment that identified and analyzed existing and emerging risks facing FAMU. The risk assessment served as the primary basis for developing the DoA audit work plan. The sole objective of the risk assessment is to align internal audit resources to those processes that pose the highest risk to the University’s ability to achieve its objectives. As a result, the DoA provides valuable information to FAMU senior management, the Board, and stakeholders for decision-making purposes through the assurance and advisory activities it performs.

The CAE is required to review and adjust the audit work plan, as necessary, in response to changes in the organization’s business, risks, operations, programs, systems, and controls. The CAE must then communicate the internal audit activity’s plans and resource requirements, including significant interim changes, to senior management and the board for review and approval. Accordingly, the DoA’s FY 2021-2022 Audit Work Plan is outlined in the following pages.

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



## AUDIT WORK PLAN: JULY 2021 – JUNE 2022

Project Description	Hours	Strategic Support of University Priorities and Goals	
		Strategic Plan	President Goals
<b>Assurance Services</b>			
<b><u>Performance Based Funding Data Integrity Audit</u></b> <ul style="list-style-type: none"> <li>Review of processes that ensure completeness, accuracy, and timeliness of data submissions</li> <li>Testing of data that supports performance funding metrics</li> </ul>	<b>600</b>	<b><u>Strategic Priority 5:</u></b> Goal 3 Goal 5	<b>Goal 3</b>
<b><u>Knight Foundation Expenditure Review: Quarterly Audits</u></b> <ul style="list-style-type: none"> <li>Review expenditures for proper approvals and alignment with grant terms and spending memorandums.</li> </ul>	<b>320</b>	<b><u>Strategic Priority 2:</u></b> Goal 1 <b><u>Strategic Priority 5:</u></b> Goal 3	<b>Goal 8.3</b>
<b><u>Auxiliary Transfer Review</u></b> <ul style="list-style-type: none"> <li>Review transfers from Auxiliary to Athletics for the period of July 1, 2020 – June 30, 2021</li> </ul>	<b>120</b>	<b><u>Strategic Priority 5:</u></b> Goal 3	<b>Goal 8.3</b>
<b><u>CRRSSA Funding</u></b> <ul style="list-style-type: none"> <li>Compliance with funding requirements to ensure funds were disbursed and utilized for designated purposes</li> <li>Review deviations from University approved spending plan for required approvals</li> </ul>	<b>320</b>	<b><u>Strategic Priority 5:</u></b> Goal 2 Goal 3 Goal 4	<b>Goal 8.2</b>
<b><u>American Rescue Plan (ARP) Funding</u></b> <ul style="list-style-type: none"> <li>Compliance with funding requirements to ensure funds were disbursed and utilized for designated purposes</li> </ul>	<b>320</b>	<b><u>Strategic Priority 5:</u></b> Goal 2 Goal 3 Goal 4	<b>Goal 8.2</b>
<b><u>College of Agriculture and Food Sciences</u></b> <ul style="list-style-type: none"> <li>Review of operations for compliance with University policies and procedures</li> </ul>	<b>480</b>	<b><u>Strategic Priority 5:</u></b> Goal 3 Goal 5	<b>Goal 3</b>
<b><u>FAMU Foundation – Endowment Operations</u></b> <ul style="list-style-type: none"> <li>Assessment of the effectiveness of internal controls</li> <li>Assessment of compliance with FAMU Foundation policies and procedures</li> <li>Assessment of compliance with donor expectations and restrictions</li> </ul>	<b>480</b>	<b><u>Strategic Priority 5:</u></b> Goal 3 Goal 5	<b>Goal 5</b>
<b>Total Hours - Assurance Services</b>	<b>2,640</b>		
<b>Management Advisory Services</b>			
<b><u>Title IX Review</u></b>	<b>360</b>	<b><u>Strategic Priority 5:</u></b> Goal 3	



Project Description	Hours	Strategic Support of University Priorities and Goals	
		Strategic Plan	President Goals
<ul style="list-style-type: none"> <li>Evaluation of University framework for Title IX compliance against federal regulations effective August 2020</li> <li>Assess resolution and appeal processes</li> <li>Assess coordination and communication with campus law enforcement personnel</li> <li>Verify existence of controls to secure confidential information</li> </ul>			
<p><b><u>Information Technology – Remote Working</u></b></p> <ul style="list-style-type: none"> <li>Assess whether security controls are adequate for remote operations</li> <li>Assess the impact of any changes that may have been made to facilitate remote operations</li> </ul>	80	<b><u>Strategic Priority 5:</u></b> Goal 5	
<p><b><u>Athletics Budget Process</u></b></p> <ul style="list-style-type: none"> <li>Compliance with University Budgeting Processes</li> <li>Process for Tracking Expenses and Revenues</li> <li>Methodology for Monitoring and Communicating Budget to Actual Reporting</li> <li>Budgeting for Future Capital Outlay and Maintenance Costs</li> <li>Title IX Compliance</li> </ul>	360	<b><u>Strategic Priority 5:</u></b> Goal 2	<b>Goal 8.5</b>
<p><b><u>Internal Control Assurance Statement</u></b></p> <ul style="list-style-type: none"> <li>Assist President Robinson with facilitating internal control divisional self-assessments</li> <li>Provide training on internal control self-statement tools</li> </ul>	180	<b><u>Strategic Priority 5:</u></b> Goal 3	<b>Goal 7.4</b>
<p><b><u>Management Requests</u></b></p> <ul style="list-style-type: none"> <li>Board of Trustees Requests</li> <li>Senior Leadership Team Requests</li> <li>External Party Requests (i.e. BOG)</li> </ul>	1,500	<b><u>Strategic Priority 6:</u></b> Goal 1	
<p><b><u>Procurement Services</u></b></p> <ul style="list-style-type: none"> <li>Review departmental operations, policies, and procedures for alignment with industry best practices and statutory and regulation compliance</li> <li>Identify opportunities to improve function’s ability to provide effective support to University units</li> <li>Review manual processes for automation opportunities using existing University software</li> </ul>	360	<b><u>Strategic Priority 5:</u></b> Goal 3 Goal 4 Goal 5	



Project Description	Hours	Strategic Support of University Priorities and Goals	
		Strategic Plan	President Goals
<b><u>Controller's Office</u></b> <ul style="list-style-type: none"> <li>Review departmental operations, policies, and procedures for alignment with industry best practices and statutory and regulation compliance</li> <li>Review manual processes for automation opportunities using existing University software</li> </ul>	360	<b><u>Strategic Priority 5:</u></b> Goal 3 Goal 4 Goal 5	
<b><u>Training</u></b> <ul style="list-style-type: none"> <li>Provide internal controls, fraud and governance training to the University staff, faculty, and board of trustee members</li> </ul>	240	<b><u>Strategic Priority 5:</u></b> Goal 3	Goal 7.4
<b>Total Hours - Management Advisory</b>	<b>3,440</b>		
<b>Continuous Monitoring Services</b>			
<b><u>Foreign Influence</u></b> <ul style="list-style-type: none"> <li>Review of foreign travel and screening of foreign researchers as well as foreign gifts and contracts to assess effectiveness and compliance with disclosure and compliance reporting requirements</li> </ul>	400	<b><u>Strategic Priority 5:</u></b> Goal 3 Goal 5	
<b><u>Construction</u></b> <ul style="list-style-type: none"> <li>Review of the funding and monitoring of the process to prevent cost overruns and ensure efficiency, effectiveness, and compliance of related operations</li> </ul>	400	<b><u>Strategic Priority 5:</u></b> Goal 3 Goal 4	Goal 8
<b><u>Purchase Cards</u></b> <ul style="list-style-type: none"> <li>Analytics focused on unallowable expenses and identifying data trends</li> <li>Reconciliation Compliance</li> </ul>	400	<b><u>Strategic Priority 5:</u></b> Goal 3	
<b><u>NIST 800-171/NIST800-53 Implementation</u></b> <ul style="list-style-type: none"> <li>Q1: Access Controls</li> <li>Q2: Awareness and Training</li> <li>Q3: Audit and Accountability</li> <li>Q4: Configuration Management</li> </ul>	640	<b><u>Strategic Priority 5:</u></b> Goal 3 Goal 4	
<b>Total Hours - Continuous Monitoring Services</b>	<b>1,840</b>		
<b>Follow-ups, Risk Assessment, and Investigations</b>			
<b>External Audit and Programs</b>	<b>360</b>		
<b>Internal Audit, Investigation &amp; Advisory</b>	<b>480</b>		
<b>Investigations – Whistleblower, Fraud, Waste, &amp; Abuse</b>	<b>1,040</b>		
<b>Division of Audit Risk Assessment</b>	<b>160</b>		
<b>Fraud Risk Management Framework</b>	<b>160</b>		
<b>2022-23-Annual Work Plan</b>	<b>40</b>		
<b>Total Follow-Up, Risk Assessment &amp; Investigations</b>	<b>2,240</b>		



Project Description	Hours	Strategic Support of University Priorities and Goals	
		Strategic Plan	President Goals
<b>University and State University System Taskforces and Committees</b>			
<b>Enterprise Compliance Committee</b>	<b>50</b>		
<b>Information Technology Governance Committee</b>	<b>50</b>		
<b>Diversity &amp; Inclusion Council</b>	<b>50</b>		
<b>Emergency Management Team</b>	<b>50</b>		
<b>State University System - Information Technology Auditor Group</b>	<b>50</b>		
<b>State University Audit Council</b>	<b>50</b>		
<b>Total Taskforce and Committees</b>	<b>300</b>		
<b>Internal Audit Administration</b>			
<u><b>Professional Development</b></u> <ul style="list-style-type: none"> <li>Enhance knowledge of FAMU business processes, strategic goals, and business objectives</li> <li>Enhance knowledge of data analytics, risk factors impacting higher education, information technology, and fraud</li> <li>Development of leadership skills and soft skills</li> <li>Continuing education to maintain or obtain professional certifications</li> </ul>	<b>700</b>	<u><b>Strategic Priority 5:</b></u> Goal 1	
<u><b>Divisional Admin Projects and External Audit Coordination</b></u> <ul style="list-style-type: none"> <li>External Audit Coordination</li> <li>Operational Manual Updates</li> <li>Data Analytics Program</li> <li>Quality Assurance Improvement Plan (QAIP)</li> <li>Annual Report</li> </ul>	<b>1,100</b>	<u><b>Strategic Priority 5:</b></u> Goal 4 Goal 5	
<u><b>Quality Assurance Review (Self – Assessment)</b></u> <ul style="list-style-type: none"> <li>Evaluation of the Division of Audit’s conformance with the Definition of Internal Auditing and the International Standards for the Professional Practice of Internal Auditing (Standards)</li> <li>Evaluation of whether internal auditors comply with the professional Code of Ethics</li> <li>Assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement</li> </ul>	<b>200</b>	<u><b>Strategic Priority 5:</b></u> Goal 3 Goal 4  <u><b>Strategic Priority 6:</b></u> Goal 2	
<b>General</b>	<b>1,575</b>		
<b>Leave</b>	<b>525</b>		
<b>Total Internal Audit Administration</b>	<b>4,100</b>		
<b>Total All Hours</b>	<b>14,560</b>		





## AUDITS AND ADVISORY SERVICES ON THE HORIZON

Assurance Services			
	Decentralized Cash Collections		Property Management
🎯	Academic Honesty Framework	🎯	Colleges/Schools – Academic and Business Operations
	Registrar Office – Structure, Processes, Automation		Sponsored Programs
	Boosters – BOT Policy 2005-15		Athletics – BOT Policy 2005-16
	Environmental Health and Safety		Payroll – OPS, Cost Center
	FAMU Foundation: Payment Approval Process		Culture & Ethics – Red Book 2110.A1
	Export Controls Review		Effectiveness of Customer Service Initiative
	FAMU Summer Camps		Research – Sub-Recipient Monitoring
	IT – ImageNow		IT – DAVID System
	IT – Physical Security	🎯	Online Education and Support
	Construction: P3 Process Review		IT – Cloud Security (Operations)
	Deferred Maintenance		IT – Canvas
	Intellectual Property		IT – Change Management
	Office of International Students Review		
Advisory Services			
🎯	Succession Planning		Student Wellness Infrastructure
	Strategic Financial Management – Performance Based Funding		Housing – Business Operations & Student Safety (COVID-19)
	Clery Compliance		Hazing Compliance
🎯	Privacy – Governance, Processes, Training (FERPA, GLBA, State Privacy Laws)		Athletics Fundraising – Donor Compliance, Cultivation, and Management
	Contract Template and Process Review		Athletics – Ticketing Operations
🎯	HR Onboarding & Exit Process Review		Return of Title IV Funds Process
🎯	IT Governance & Structure	🎯	IT – State of Cybersecurity

- 🎯 High Priority/Time Sensitive Projects the Division of Audit is unable to perform within the next fiscal year due to staffing limitations



## **APPENDIX A: FAMU RISING STRATEGIC PLAN 2017-2022<sup>2</sup>**

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### **STRATEGIC PRIORITY 1: EXCEPTIONAL STUDENT EXPERIENCE**

- Goal 1: Enhance pathways to degree attainment
- Goal 2: Achieve national distinction for success in retention and graduation rates
- Goal 3: Increase the proportion of students completing high-impact co-curricular experiences to 60%
- Goal 4: Increase the number of students graduating from programs in areas of high employer demand
- Goal 5: Strategically enhance campus residence, athletics, recreational, instructional and research facilities

### **STRATEGIC PRIORITY 2: EXCELLENT AND RENOWNED FACULTY**

- Goal 1: Promote faculty excellence by recruiting, supporting and retaining a diverse faculty with a commitment to teaching, research, and community engagement, consistent with a doctoral-research university
- Goal 2: Maintain and develop sustainable state-of-the-art facilities that support the academic enterprise of the University

### **STRATEGIC PRIORITY 3: HIGH IMPACT RESEARCH, COMMERCIALIZATION, OUTREACH, AND EXTENSION SERVICES**

- Goal 1: Expand and enhance cutting-edge research and creative scholarship for the benefit of the state of Florida, the nation, and the world
- Goal 2: Increase research productivity, commercialization and return on investment
- Goal 3: Increase the number of nationally recognized graduate programs
- Goal 4: Provide outstanding outreach and extension services in the tradition of a land-grant institution

### **STRATEGIC PRIORITY 4: TRANSFORMATIVE ALUMNI, COMMUNITY, AND BUSINESS ENGAGEMENT**

- Goal 1: Enhance the University fundraising infrastructure and capacity to generate increased support for the University
- Goal 2: Enhance public-private partnerships to support teaching, research, and service
- Goal 3: Build and lead strong networks of supporters and partners

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<sup>2</sup> Source: [http://www.famu.edu/Strategic/FAMU%20Strategic%20Plan%202017-2022%20Final\\_reduced%20size.pdf](http://www.famu.edu/Strategic/FAMU%20Strategic%20Plan%202017-2022%20Final_reduced%20size.pdf)



- Goal 4: Implement effective communication and marketing initiatives to increase visibility and promote the FAMU brand
- Goal 5: Leverage the distinctive capabilities and signature programs of the University to strengthen the FAMU brand and economic viability of the University

**STRATEGIC PRIORITY 5: FIRST-CLASS BUSINESS INFRASTRUCTURE**

- Goal 1: Recruit, develop, and retain diverse and excellent staff
- Goal 2: Adopt a new budgeting model to support institutional strategic priorities more effectively
- Goal 3: Improve transparency and strengthen internal controls to improve compliance and support strategic decisions
- Goal 4: Enhance business processes to improve efficiency and cost effectiveness in University operations
- Goal 5: Leverage technology and establish a data-driven culture

**STRATEGIC PRIORITY 6: OUTSTANDING CUSTOMER EXPERIENCES**

- Goal 1: Develop and maintain a University-wide culture of service excellence
- Goal 2: Sustain superior service levels with ongoing monitoring, accountability, and recognition programs to reward excellent customer service



## APPENDIX B: PRESIDENT’S GOALS

### President’s Annual Goals for 2020-21

**Goal 1: Four-year Graduation Rate:** Increase the University’s four-year graduation rate (*PBF metric*) **from 27.7% to 35%.\***

**Goal 2: Academic Progress Rate:** Increase the second year retention rate [Second Fall Retention Rate with at Least a 2.0 GPA for Full-time FTIC students] (*PBF Metric*) **from 73.0% to 86.0%.\***

**Goal 3: Excess Credit Hours:** Increase the percent of baccalaureate degrees awarded without excess hours **from 53.5% to 62%.\***

*\*Note: At this time, the University is awaiting guidance from the BOG on the potential adjustments on the annual PBF goals to accommodate COVID-19 pandemic impacts.*

**Goal 4: Licensure Pass Rate:** Develop and execute action plans that deliver first-time licensure pass rates of:

- 4.1 Nursing: **from 63% to 80%**
- 4.2 Law: **from 57% to 75%**
- 4.3 Pharmacy: **from 83% to 85%**
- 4.4 Physical Therapy: **from 86.4% to 88%**

**Goal 5: Annual Giving:**

- 5.1 Increase annual giving **by 5% (from \$7.3M to \$7.7M).**
- 5.2 Increase the annual alumni giving rate **from (7.7% to 9%).**

**Goal 6: R&D Expenditures:** Increase total R&D expenditures **by 1% (from \$39.6M to \$40M).**

**Goal 7: Organizational Leadership:**

- 7.1 **Emergency Management** – Effectively manage the University through the COVID-19 pandemic by ensuring the delivery of instruction, research and business operations and **provide timely communications of the University’s reopening plan to all stakeholders.**
- 7.2 **Staffing Efficiency** – Conduct Organizational Staffing Efficiency Study.
- 7.3 **Effective Decision Making** – Expand and promote the use of data and evidence across the University through **quarterly reports and dashboards**, thus leading to effective decision-making.
- 7.4 **Operational Efficiencies** – Provide to the Board an **assurance statement and summary information** of the University’s system of internal controls using the Committee on Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework and the **status of corrective actions taken on prior audit findings to minimize internal control deficiencies and repeat audit findings.**

**Goal 8: University Budget/Fiscal Management:**

- 8.1 **Financial Health** – Strengthen the University’s financial health by achieving or exceeding a minimum **debt coverage ratio  $\geq 1.0$ .**
- 8.2 **Strategic Resource Allocations** – Develop and align resource allocations to adequately support the University’s annual strategic priorities.
- 8.3 **Operational Control** – Ensure controls are in place to drive the proper use of all funding sources, in accordance with state statutes by **maintaining a financial reserve of 7%** of the total Educational & General (E&G) Operating Budget as required by Florida Statutes 1011.45 and **conducting periodic reviews of expenditures to ensure budget compliance and identify opportunities for cost savings.**
- 8.4 **Sustainability** – Increase the reserve **by 1%.\*\***
- 8.5 **Athletics** – Demonstrate effective leadership over the athletics program as evidenced by proper **oversight of expenditures, compliance with NCAA guidelines** and plans for **athletic facilities.**

*\*\*Note: This goal may be revisited by the Board to accommodate expenditures required as a result of the COVID-19 pandemic and/or other emergencies (i.e., natural or man-made).*

**Goal 9: Internal/External Relations:** Continue to expand relationship-building with key stakeholders, including students, faculty, staff, Boards, alumni, elected officials (local, state, national), corporations and the local community.





## **DISTRIBUTION**

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### **Responsible Manager:**

- Joseph K. Maleszewski, Vice President for Audit

### **Internal Distribution:**

- Board of Trustees
  - Kelvin Lawson, Chair
  - Kimberly Moore, Vice Chair
  - Craig Reed, Audit and Compliance Committee Chair
  - Ann Marie Cavazos, Faculty Senate President
  - Otis Cliatt, II
  - Thomas W. Dortch, Jr.
  - Michael Dubose
  - Kristin Harper
  - David Lawrence, Jr.
  - Carrington M. Whigham, FAMU Student Body President
  - Belvin Perry, Jr.
  - Kenward Stone
  - Nicole Washington
- Larry Robinson, Ph.D., President
- Maurice Edington, Provost and Vice President, Academic Affairs
- Linda F. Barge-Miles, Chief of Staff
- Lewis Johnson, Interim Vice President, Strategic Planning, Analysis and Institutional Effectiveness
- Rica Calhoun, Chief Compliance and Ethics Officer
- Shawnta Friday-Stroud, Vice President, University Advancement, FAMU Foundation Executive Director, Dean of the School of Business and Industry
- William E. Hudson, Vice President, Student Affairs
- Carmen Cummings Martin, Assistant Vice President, Alumni Affairs/University Advancement
- Alan Robertson, Vice President, Finance and Administration/Chief Financial Officer
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- Charles Weatherford, Vice President, Research
- Danielle McBeth, Government Relations Director
- Kortne Gosha, Vice President and Director of Athletics
- Keith Miles, Communications Director
- Eric Akins, Title III Director

### **External Distribution:**

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



## PROJECT TEAM

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### Engagement was conducted by



Carl E. Threatt Jr., MBA, CIA, CRMA, CFE, CCEP, CIGA, CIGI  
Lean Six Sigma Green Belt Process Improvement Certification  
Lead Senior Auditor

### Engagement was supervised by:



Deidre Melton, MBA, CFE, CIA, CISA, CISM, CDPSE, CRISC  
Audit Director

### Engagement was approved, and distributed by:



Joseph K. Maleszewski, MBA, CIA, CGAP, CISA, CIG, CIGA, CIGI, CCEP  
Vice President for Audit

## STATEMENT OF ACCORDANCE

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

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

<https://www.famu.edu/index.cfm?AuditandCompliance>