



FLORIDA A&M UNIVERSITY
DIVISION OF AUDIT

**CARES Act HEERF – HBCU/HBGI
Assurance Services Report
Report: 20-21-0005**



ACCOUNTABILITY • INTEGRITY • EFFICIENCY

April 27, 2021



CARES Act HEERF – HBCU/HBGI

EXECUTIVE SUMMARY

Florida Agricultural and Mechanical University (University) was awarded \$39,360,656 as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act’s Higher Education Emergency Relief Fund (HEERF) signed into law on March 27, 2020. The funds awarded to the University were in the following four categories:



Student

\$6,525,663



Institutional

\$6,525,662



Historically Black Colleges and Universities

\$16,856,753



Historically Black Graduate Institutions

\$9,452,578

The Division of Audit (DoA) conducted audits of each funding category awarded to the University. Each audit was designed to evaluate compliance with the related Certification and Agreement (Appendix B), reporting requirements, allowable use of funds as outlined in the CARES Act, and subsequent United States Department of Education (USDOE) guidance. Additionally, DoA assessed internal controls put in place to manage each set of funds. This report will concentrate solely on the outcomes of our audit of the Historically Black Colleges and Universities (HBCU)/ Historically Black Graduate Institutions (HBGI) funds awarded as part of the CARES Act and the eligible uses:

- Defraying Costs:**
- Lost Revenue
 - Reimbursements
 - Payroll

Technology



Student Grants

Training Faculty and Staff

Our evaluation of compliance with the related Certification and Agreement, reporting requirements, allowable use of funds as outlined in the CARES Act, and subsequent USDOE guidance found the following for the period of March 13, 2020 to November 30, 2020:



Expenditures



The University allocated HBCU funds in the following allowable categories:

- Student Grants
- Delivery of Instruction
- Training for University Staff
- Payroll

Senior Administrator Expenses



No payments made for any senior administrator or executive salaries, benefits, bonuses or stock buybacks/ options were identified

Certification and Agreement



The University signed and returned the Certification of Funding and Agreement to the U.S. Department of Education on April 30, 2020, acknowledging the terms and conditions

One Year Deadline for Funds Expenditure



The University reported on the February 11, 2021, quarterly report expending \$16,964,435 and is on track to meet the one year deadline

Funds Compliance Documentation



The University has documented compliance with the use of these funds through the required USDOE reporting and through this audit

Reporting



The University posted the quarterly reports timely and accurately to the University's COVID-19 webpage

CARES Act HBCU Student Grants



The University awarded \$2,001,750 to 1,428 eligible students as of November 6, 2020, to assist students with covering expenses related to the COVID-19 pandemic

Budget Process



There was an effective budget process and expenditures aligned with the budget

The Division of Audit assessed the HBCU/HBGI funds usage which supported achieving areas under the President's Annual Goals and the University's Strategic Priorities. During the review, the Division of Audit observed the HBCU/HBGI funds covered expenditures, in areas such as technology and trainings for faculty and staff, which supported the goal and priorities listed below:

President's Annual Goals – Goal 7

7.1 – Emergency Management:

Effectively manage the University through the COVID-19 pandemic by ensuring the delivery of instruction, research and business operations.

University Strategic Priorities

Strategic Priority 2 - Excellent and Renowned Faculty:

Faculty excellence. We will attract and retain world-class faculty, improve faculty incentives and invest in critical research facilities.

University Strategic Priorities

Strategic Priority 5 - First-Class Business Infrastructure:

Business operations that support our mission. We will recruit and retain an excellent and diverse staff, enhance our administrative services, adopt a more transparent and effective budgeting model, and leverage technology to make our operations more effective and efficient.



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BACKGROUND

On December 31, 2019, more than a month after reporting the existence of the novel coronavirus (COVID-19) in Wuhan, China, the Chinese authorities reported an outbreak of COVID-19 to the World Health Organization (WHO). COVID-19 is part of a large family of coronaviruses. Coronaviruses usually cause mild to moderate upper-respiratory tract illnesses, like the common cold. However, COVID-19 was found to cause serious illness and even death. After monitoring the outbreak for a month, the United States declared the COVID-19 outbreak a national health emergency on January 31, 2020.

In response to the national health emergency declaration, Provost Maurice Edington, called an emergency meeting the same day to discuss travel bans related to COVID-19 and other impacts COVID-19 could potentially have on the University. The following highlights key events leading up to the University receiving federal funds through the CARES Act to help alleviate a portion of the financial burden that the University was experiencing as it worked to continue operations, adhere to Center for Disease Control guidance, comply with state and governing body directives, and ensure the health and safety of faculty, staff, students, and key stakeholders of the University:

- Feb 28** FAMU Emergency Management Team begins to establish regularly meetings to prepare for the impacts of COVID-19
- Mar 1** FAMU Incident Response Team is established and Tanya Tatum, MHA FAMU's Director, Health Services is designated as FAMU's Incident Commander
- Mar 11** In response to State University System of Florida Board of Governors guidance, FAMU instructed students who were on spring break, or about to begin spring break, not to return to campus
- Mar 14** President Robinson declares FAMU State of Emergency and the following day the FAMU Coronavirus webpage goes live
- Mar 18** FAMU moves to remote work for all nonessential employees and U.S. President Trump signs into law: PL 116-127 The Families First Coronavirus Response Act
- Mar 27** U.S. President Trump signs into law: COVID-19 relief package-PL 116-136-The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and FAMU announces plans to distribute refunds to registered Spring 2020 students for meal plans and housing
- Apr 30** FAMU signs the USDOE Recipient's Certification and Agreement under Section 18004(a)(2) of the Higher Education Emergency Relief Funds



CERTIFICATION AND AGREEMENT COMPLIANCE

The Certification and Agreement required the University to comply with Section 18004(e) of the CARES Act and submit quarterly reports detailing information associated with the University’s costs related to COVID-19.

Additionally, the Certification and Agreement authorized the University to use the HBCU/HBGI allocation to defray costs incurred which were associated with the impact and changes the University met due to the COVID-19 pandemic, per Section 18004(a)(2) of the CARES Act. The University is required to expend the funds within one year of execution of the Certification and Agreement.

The Division of Audit’s evaluation of compliance with the Certification and Agreement focused on the following objectives:

- Evaluate whether the HBCU/HBGI expenditures were allowable and met the terms of the Certification and Agreement and the goals of University’s Strategic Priorities;
- Evaluate whether the University implemented a process to expend the funds in alignment with a proposed budget and were appropriate under the terms of the Certification and Agreement; and
- Evaluate whether reports were submitted timely and accurately during March 13, 2020 through February 28, 2021.

HBCU Expenditures

On April 30, 2020, guidance provided from the USDOE stated,

The fund provided under Section 18004 (a)(2) and Section 18004(a)(3) of the CARES Act, respectively, are not subject to Section 18004(c), which means institutions are not required to use at least 50% of these funds for grants to students. Nonetheless, I encourage you to use as much of these funds as you can to give grants to students...Institutions may also use these funds to defray institutional expenses, which under Section 18004(a)(2) and Section 18004(a)(3) may include lost revenue, reimbursement for expenses already incurred, technology costs associated with the transition to distance education, faculty and staff training, and payroll.¹

The University used the HBCU/HBGI funds to mitigate losses the University experienced during the COVID-19 pandemic, though the funding did not cover all expenses the University incurred. The HBCU/HBGI funds were efficiently and effectively used in accordance with a proposed budget. Title III monitored the allocation of funds to University departments to ensure alignment with the budget. The HBCU/HBGI funds were used to support the Presidents Annual Goal 7: *Organizational Leadership*.² Goal 7.1, states, “Emergency Management

¹ [Letter from the Secretary](#)

² [President’s Annual Goals](#)



– Effectively manage the University through the COVID-19 pandemic by ensuring the delivery of instruction, research and business operations.” The following expenses, covered by the HBCU/HBGI funds from March 13, 2020 to February 7, 2020, were used for the delivery of instruction, research, and business operations:

| Expenditures | Total | Reviewed | % Reviewed |
|---------------------------|----------------|----------------|------------|
| Procurements | \$4,210,262.00 | \$2,580,134.88 | 61.3% |
| Payroll | \$1,054,751.00 | \$48,220.68 | 4.6% |
| Students | \$2,001,750.00 | \$120,093.00 | 6.0% |
| Total Expenditures | \$7,266,763.00 | \$2,748,448.56 | 37.8% |

Procurements (Health and Safety, Operations and Technology)

The DoA reviewed \$2,580,135 of the \$4,210,262 in procurement requisitions to verify the allowability of the expenses. For the 19 requisitions reviewed, 5 percent was spent on health and safety and operations for the University, and 95 percent was spent on technology costs associated with the transitions to distance education and COVID-19 operational support.

Strategic Priority 5: *First-Class Business Infrastructure*, focuses on leveraging technology to make the University’s operations more efficient and effective. The use of the award to purchase clinical and medical software, cybersecurity software, and computer equipment supports the fulfillment of Strategic Priority 5.³

Award spending allowed the University to increase the availability of distance education courses and invest in state-of-the-art classrooms and facilities that supports active learning. The availability of distance education courses provides students with the ability to complete degree requirements. **The procurements reviewed were allowable under the terms of the Certification and Agreement and furthers the University’s ability to advance its strategic priorities.**

Payroll

The April 2020, USDOE guidance stated that the HBCU/HBGI funds may be used to defray expenses such as payroll. DoA reviewed \$48,221 of \$1,054,751 in payroll expenses charged to the award, to verify that payroll expenses were related to the transition to distance education as a result of the COVID-19 pandemic. The 25 University staff reviewed included temporary employees, student assistances or graduate assistances. **The payroll expenses were allowable for the use of the HBCU/HBGI award and met the requirements of the Certification and Agreement.**

³ [FAMU Rising Strategic Plan](#)



Strategic Priority 2: *Excellent and Renowned Faculty*, focuses on promoting faculty excellence by recruiting, supporting and retaining a diverse faculty with a commitment to teaching. The ability of faculty to provide students with an exceptional learning experience is dependent upon their ability to successfully embrace the distance learning experience. The funds were used to train faculty on best practices for teaching distance education courses to ensure continued faculty excellence during the COVID-19 pandemic and support the University’s strategic priorities.

Students

Title III Programs collaborated with the Office of Financial Aid to award students HBCU/HBGI grants. The process for awarding the HBCU/HBGI funds to students, included:

- Submission of an Application for Additional Financial Assistance;
- Review of the submitted application, by the Office of Financial Aid, to ensure the student met the requirements under Section 484 of the Higher Education Act; and
- Disbursement of student awards as determined by the student’s cost of attendance and maximum award that could be provided for the financial aid year.

As of November 6, 2020, grants had been awarded to students totaling \$2,001,750. **Our review of grants for 25 students (including 10 student athletes), totaling \$120,093, determined the student awards were allowable for the use of the HBCU/HBGI award and met the requirements of the Certification and Agreement.**

HBCU Process and Budget

The University’s Title III Program staff were responsible for managing the HBCU/HBGI grant award. Title III established a detailed process for expense approval, which required documentation be submitted to support COVID-19 related expenses and be approved by management or specifically designated COVID-19 expense committees. Additionally, an electronic repository was established to store documentation for compliance with federal retention requirements.

DoA reviewed the July 2020 budget established for the HBCU/HBGI award. The budget listed the approximate expenditures for each of the University departments to be reimbursed utilizing the HBCU/HBGI funding, as follows:

- Academic Affairs - \$5,562,000
- Facilities Planning - \$11,238,720
- Student Affairs - \$8,050,000
- Technology – \$1,350,000



Our review of actual expenditures as of November 2020 verified that they closely aligned to the budget. As of November 2020, 28 percent of the budget had been expended to meet the needs of the University, as summarized below:

| Funds | Reviewed | Spent | Allocated | Percentage Spent |
|--------------|--------------------|--------------------|---------------------|------------------|
| HBCU | \$2,525,212 | \$5,791,285 | \$16,856,753 | 22% |
| HBGI | \$223,237 | \$1,475,477 | \$9,452,578 | 6% |
| Total | \$2,748,449 | \$7,266,763 | \$26,309,331 | 28% |

As of November 30, 2020, the balance of the funds to be expended totaled \$19,042,568.

DoA was able to confirm that internal controls were in place to ensure HBCU and HBGI funds were used for allowable purposes and in accordance with cash management principles as required by the Certification and Agreement.

HBCU Reporting

Guidance provided from USDOE⁴ required Title III to post a quarterly report to the University’s COVID-19 webpage. Title III posted quarterly reports for August 2020, November 2020, and February 2021 with the following expenditures:

- August 2020 quarterly report: Total expenditures were \$0.⁵
- November 2020 quarterly report: Total expenditures were \$5,461,920.
- February 2021 quarterly report: Total expenditures were \$16,964,435.

The November 2020 and February 2021 quarterly expenditure reports included:

- Emergency financial grants to students;
- Costs of additional technology hardware to students;
- Cost of high-speed internet to student or faculty;
- Campus safety and operations;
- Training for faculty and staff in online instructions; and
- Purchasing, leasing, or renting additional equipment or software to enable distance learning.

⁴ [HEERF Reporting Requirements Table](#)

⁵ The August 2020 quarterly report was not required. The report was posted to ensure the University was proactive in complying with USDOE guidance. Expenditure data was not available for the August quarterly report, which detailed departmental projects with proposed budget amounts for both the HBCU and HBGI awards.



The University created a Coronavirus website to post all reports required by USDOE guidance: [Coronavirus-Florida Agricultural and Mechanical University2021 \(famu.edu\)](#). **Our review determined that the required quarterly reports were timely and accurately posted to the University's COVID-19 webpage.**



APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

Purpose and Scope

The purpose of the assurance service was to determine whether the University appropriately used the funds allocated for the HBCU/HBGI under the CARES Act as detailed in the Recipient's Funding Certification and Agreement.

Methodology

As part of the engagement we:

- Reviewed the CARES Act law [Public Law No. 116-136], guidance, such as Frequently Asked Questions and CARES Act HEERF reporting requirements, provided by the USDOE, and applicable University policies;
- Completed evaluations on the University's expenditure data to ensure the expenses were appropriate;
- Reviewed applicable general ledger data from iRattler coded to the funds;
- Reviewed past audits, risk assessments, University practices, and the University's Coronavirus website information; and
- Assessed internal controls put in place to manage the HBCU/HBGI funds in accordance with the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Internal Control - Integrated Framework.



APPENDIX B: Recipient’s Certification and Agreement – HBCU/HBGI

Recipient’s Certification and Agreement for an Award under Section 18004(a)(2) of the Higher Education Emergency Relief Fund, Coronavirus Aid, Relief, and Economic Security (CARES) Act

Section 18004(a)(2) of the CARES Act, Pub. L. No. 116-136 (March 27, 2020), authorizes the Secretary of Education (“Secretary”) to make an award in the amount provided in the column labeled “Total Allocation” on the Table “Allocations for Section 18004(a)(2) of the CARES Act,” which is hereby incorporated by reference, to Florida Agricultural & Mechanical University (“Recipient”).

Section 18004(a)(2) of the CARES Act authorizes the Secretary to make additional awards under parts A and B of title III, parts A and B of title V, and subpart 4 of part A of title VII of the Higher Education Act of 1965, as amended (“HEA”), to address needs directly related to the coronavirus. These awards are in addition to awards made in Section 18004(a)(1) of the CARES Act and have been allocated by the Secretary proportionally to such programs based on the relative share of funding appropriated to such programs in the Further Consolidated Appropriations Act, 2020 (Public Law 116-94).

Pursuant to Section 18004(a)(2) of the CARES Act, Recipient may use this award to defray expenses incurred by Recipient, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll (“Recipient’s Expenses”). Recipient also may use this award for grants to students for any component of the student’s cost of attendance, as defined under Section 472 of the HEA, including food, housing, course materials, technology, health care, and child care (“Student Grants” or “Student Grant”).

Pursuant to the Secretary’s authority under the CARES Act and associated with the coronavirus emergency, as stated in Proclamation 9994 of March 13, 2020, “Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak,” *Federal Register* Vol. 85, No. 53 at 15337-38 (hereinafter “Proclamation of National Emergency”), the Secretary and Recipient agree as follows:

1. The Secretary will provide Recipient an award for Recipient’s Expenses and Student Grants under Section 18004(a)(2) of the CARES Act.
2. Recipient agrees that the amount of the award is the full amount that Recipient may receive under Section 18004(a)(2) of the CARES Act.
3. Although the CARES Act does not require Recipient to use at least 50% of this award for grants to students (as is required under funds received under Section 18004(a)(1) and Section 18004(c) of the CARES Act), the Secretary urges Recipient to devote the maximum possible amount of the award to Student Grants, including some or all of the award that a Recipient may use for Recipient’s Expenses, especially if Recipient has a significant endowment or other resources at its disposal. The Secretary urges Recipient to take strong measures to ensure that Student Grants are made to the maximum extent possible.



4. In consideration for the award and as conditions for its receipt, Recipient warrants, acknowledges, and agrees that:

(a) The funds shall be used solely for the purposes authorized in Section 18004(a)(2) of the CARES Act.

(b) Recipient must submit this Certification and Agreement on or before August 1, 2020 through the website, grants.gov (<https://www.grants.gov>).

(c) Consistent with Section 18006 of the CARES Act, Recipient agrees that to the greatest extent practicable, Recipient will pay all of its employees and contractors during the period of any disruptions or closures related to the coronavirus. The Department would not consider the following to constitute Recipient's Expenses and, therefore, would not view them as allowable expenditures: senior administrator and/or executive salaries, benefits, bonuses, contracts, incentives; stock buybacks, shareholder dividends, capital distributions, and stock options; and any other cash or other benefit for a senior administrator or executive.

(d) Recipient's Expenses must have been first incurred on or after March 13, 2020, the date of the Proclamation of National Emergency.

(e) If Recipient is a Historically Black College and University or a Minority Serving Institution, then consistent with Section 18004(d)(2) of the CARES Act, Recipient may use prior awards provided under Titles III, V, and VII of the HEA to prevent, prepare for, and respond to coronavirus. Should Recipient avail itself of this flexibility, it must maintain appropriate records and cost documentation as required by 2 CFR 200.302 and 2 CFR 200.333 to separately account for prior award funds used to prevent, prepare for, and respond to coronavirus.

(f) Recipient will comply with all reporting requirements including those in Section 15011(b)(2) of Division B of the CARES Act and submit required quarterly reports to the Secretary, at such time and in such manner and containing such information as the Secretary may reasonably require (See also 2 CFR 200.327-200.329). The Secretary may require additional reporting in the future under Sections 15011(b)(2) and Section 18004(e), including but not limited to reporting on the use of the award for Recipient's Expenses, demonstrating such use was in accordance with Section 18004(a)(2), accounting for the amount of reimbursements to Recipient for costs related to refunds made to students for housing, food, or other components of the student's cost of attendance that Recipient could no longer provide, and describing any internal controls Recipient has in place to ensure that funds were used for allowable purposes and in accordance with cash management principles. For grants made to students, the Recipient should maintain records on how grants were distributed to students, how the amount of each grant was calculated, and any instructions or directions given to students about the grants. Recipient also should maintain records on the amount of each grant awarded to each student for production only upon the request of a federal agency.

(g) Recipient shall comply with all requirements in Attachment A to this Certification and Agreement.



(h) Recipient shall promptly and to the greatest extent practicable use the award for Recipient's Expenses and Student Grants by one year from the date of this Certification and Agreement, and document its efforts to do so as part of the report specified in subsection (e) above.

(i) Recipient shall cooperate with any examination of records with respect to the award for Recipient's Expenses and Student Grants by making records and authorized individuals available when requested, whether by (i) the U.S. Department of Education and/or its Inspector General; or (ii) any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

(j) Recipient's failure to comply with this Certification and Agreement, its terms and conditions, and/or all relevant provisions and requirements of the CARES Act or any other applicable law may result in Recipient's liability under the False Claims Act, 31 U.S.C. § 3729, *et seq.*; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; 18 USC § 1001, as appropriate; and all of the laws and regulations referenced in Attachment A, which is incorporated by reference hereto.

RECIPIENT or Authorized Representative of Recipient

OPEID Number

DATE

A handwritten signature in black ink that reads "Larry Robinson".

00148000

04/30/2020



**Attachment A to Recipient’s Certification and Agreement
 for an Award under Section 18004(a)(2) of the
 Coronavirus Aid, Relief, and Economic Security (CARES) Act**

Recipient assures and certifies the following:

- Recipient will comply with all applicable assurances in OMB Standard Forms 424B and D (Assurances for Non-Construction and Construction Programs), including the assurances relating to the legal authority to apply for assistance; access to records; conflict of interest; nondiscrimination; Hatch Act provisions; labor standards; Single Audit Act; and the general agreement to comply with all applicable Federal laws, executive orders and regulations.
- With respect to the certification regarding lobbying in Department Form 80-0013, no Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making or renewal of Federal grants under this program; Recipient will complete and submit Standard Form-LLL, “Disclosure Form to Report Lobbying,” when required (34 C.F.R. Part 82, Appendix B); and Recipient will require the full certification, as set forth in 34 C.F.R. Part 82, Appendix A, in the award documents for all subawards at all tiers.
- Recipient will comply with the provisions of all applicable acts, regulations and assurances; the following provisions of Education Department General Administrative Regulations (EDGAR) 34 CFR parts 75, 77, 79, 81, 82, 84, 86, 97, 98, and 99; the OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in 2 CFR part 200, as adopted and amended as regulations of the Department in 2 CFR part 3474.

Paperwork Burden Statement

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1840-0843. The time required to complete this information collection is estimated to be 2,561 total burden hours. If you have any comments concerning the accuracy of the time estimate or suggestions for improving this form, please write to: Hilary Malawer, 400 Maryland Avenue, SW. Washington, D.C. 20202.



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STATEMENT OF ACCORDANCE

The Division of Audit and Compliance’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 and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the assurance service 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 findings and conclusions based on our objectives.

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

<http://www.famu.edu/index.cfm?AuditandCompliance&AboutAuditandCompliance>