



**Report No. 21-22-0005**  
**FY 2022-2023 Annual Work Plan**



**ACCOUNTABILITY • INTEGRITY • EFFICIENCY**

June 2, 2022



## EXECUTIVE SUMMARY

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The work plan projects included in this report are risk-based to provide the most effective coverage of University operations and utilization of Division of Audit (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). While the plan allocates 1,500 management request hours of our available project hours for special projects, and will guide our activities over the next year, the plan may be adjusted to meet management’s and the Board’s needs as other priorities are identified.

In August 2021, the Division of Audit, was tasked by the President with developing an enterprise risk management function at the University. This work plan identifies activities for this new function in the upcoming year.

The work plan also includes projects within the Division of Audit to assess and improve the overall efficiency and effectiveness of divisional operations to ensure that the division can continue to provide our customers (University management, faculty, staff, students, and other stakeholders) with 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.” This section reflects projects identified based on our risk assessment for which there is a need for assurance, advisory, or continuous monitoring services within the University over the next one to three years. Identified within this section are areas that warranted DoA coverage within the next six to twelve months for which adequate staffing resources are unavailable.



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## BACKGROUND

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Professional auditing standards<sup>1</sup> state that the chief audit executive (CAE) must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization's goals. Additionally, the CAE must review and adjust the plan, as necessary, in response to changes in the organization's business, risks, operations, programs, systems, and controls. The CAE must then communicate the internal audit activity's plans and resource requirements, including significant interim changes, to senior management and the board for review and approval.

Every entity exists to realize value for its stakeholders. Value is created, preserved or eroded by management decisions in all aspects of an entity's activities, from strategy setting to daily operations. Entities failing to recognize the risks they face, from external or internal sources, and to manage them effectively, can destroy value. An effective starting point for understanding risk is to take a look at all aspects of an entity's activities.

In developing the 2022-2023 Audit Work Plan, we performed a university-wide internal audit risk assessment, a process that identified and analyzed existing and emerging risks facing Florida Agricultural and Mechanical University (FAMU). The risk assessment served as the primary basis for developing the annual work plan for the Division of Audit (DoA). 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.

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



## ANNUAL WORK PLAN: JULY 2022 – JUNE 2023

Project Description	Hours	Strategic Support of University Priorities and Goals	
		Strategic Plan	President Goals
<b>Financial Related</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>	320	Strategic Priorities 1, 4	Goal 1
<b><u>HEERF Funding (Audit)</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>	320	Strategic Priorities 1, 2, 4	Goal 6.2
<b><u>Athletics (Advisory Service)</u></b> <ul style="list-style-type: none"> <li>BOT Policy 2005-16 Internal Audit Requirements: <ul style="list-style-type: none"> <li>During the fall and spring semesters, evaluation of all purchases and receipt of goods by the Athletic Department to ensure centralization of procedures</li> <li>Sport-checks or audits of deposits during the fall and spring semesters to verify accounts receivables, (e.g., advertising revenues, season-ticket revenues, etc.,) receipts and their timely deposit</li> </ul> </li> </ul>	480	Strategic Priority 5	Goal 6.2
<b>Total Hours – Financial Related</b>	<b>1,120</b>		
<b>Operational</b>			
<b><u>Ticket Office (Advisory Service)</u></b> <ul style="list-style-type: none"> <li>Ticketing System: Access, Reconciliation Processes</li> <li>Complimentary Tickets Processes and Procedures</li> <li>Ticket Office Security</li> <li>Ticket Office General Procedures and Processes</li> </ul>	360	Strategic Priority 5	
<b><u>Controller’s Office (Advisory Service)</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>	480	Strategic Priority 5	
<b>Total Hours - Operational</b>	<b>840</b>		
<b>Academics</b>			
<b><u>College of Agriculture and Food Sciences (Advisory Service)</u></b> <ul style="list-style-type: none"> <li>Develop Profiles: National Ranking Profile, Performance Based Funding Profile, Strategic Plan Profile and Mission Profiles</li> </ul>	320	Strategic Priorities 1 - 5	Goals 5.2 7



Project Description	Hours	Strategic Support of University Priorities and Goals	
		Strategic Plan	President Goals
<ul style="list-style-type: none"> <li>• Student Experience: Gain students’ perspectives of where the program is doing well and where enhancements are needed</li> <li>• Faculty Experience: Gain faculty perspectives of where program is doing well and where enhancements are needed</li> <li>• Trend Analysis: Enrollment, Fundraising, #of Graduates and Employment</li> <li>• Best in Class: Identify best practices for identified areas and assess which activities CAFS has implemented</li> <li>• Evaluate efficiency and effectiveness of Business Operations</li> </ul>			
<p><b><u>College of Pharmacy &amp; Pharmaceutical Sciences, Institute of Public Health (Advisory Service)</u></b></p> <ul style="list-style-type: none"> <li>• Develop Profiles: National Ranking Profile, Performance Based Funding Profile, Strategic Plan Profile and Mission Profiles</li> <li>• Student Experience: Gain students’ perspectives of where the program is doing well and where enhancements are needed</li> <li>• Faculty Experience: Gain faculty perspectives of where program is doing well and where enhancements are needed</li> <li>• Trend Analysis: Enrollment, Fundraising, #of Graduates and Employment</li> <li>• Best in Class: Identify best practices for identified areas and assess which activities CAFS has implemented</li> <li>• Evaluate efficiency and effectiveness of Business Operations</li> </ul>	<b>480</b>	<b>Strategic Priorities 1 - 5</b>	<b>Goals 2.3 5.2</b>
<b>Total Hours – Academics</b>	<b>800</b>		
<b>Governance</b>			
<p><b>Culture Assessment (Audit)</b></p> <ul style="list-style-type: none"> <li>• Understand the attitudes of administrators, faculty, and staff at FAMU</li> <li>• Identify barriers to individual success at FAMU</li> <li>• Provide recommendations to FAMU Administration for enabling faculty, staff, and students to reach their full potential</li> <li>• Establish benchmarks and baseline measures for future surveys</li> </ul>	<b>360</b>	<b>Strategic Priorities 3, 5</b>	<b>Goals 5.3.1 5.3.2</b>
<b>Total Hours – Governance</b>	<b>360</b>		



Project Description	Hours	Strategic Support of University Priorities and Goals	
		Strategic Plan	President Goals
<b>IT/Cybersecurity</b>			
<b><u>Security Plan Audit</u></b> <ul style="list-style-type: none"> <li>ITS Security Program Plan: Conformance with BOG Regulation 3.0075 Security of Data and Related Information Technology Resources, NIST 800-53</li> </ul>	<b>120</b>	<b>Strategic Priority 5</b>	
<b><u>ERP Implementation (Advisory Service)</u></b> <ul style="list-style-type: none"> <li>Discovery and Planning: Providing advice to the University team related to business requirements and issues that the ERP system may need to resolve.</li> <li>Design: providing advisory services related to the development and analysis of workflows, security, and data migration</li> </ul>	<b>320</b>	<b>Strategic Priority 5</b>	
<b><u>NIST 800-171/NIST800-53 (Advisory Service)</u></b> <ul style="list-style-type: none"> <li>Assess and provide advice on plans and actions for full implementation of the NIST standards</li> </ul>	<b>480</b>	<b>Strategic Priorities 2,5</b>	
<b><u>DAVID Audit</u></b> <ul style="list-style-type: none"> <li>Assurance related activities to support the requirements specified in the Memorandum of Understanding with Florida Department of Highway and Motor Vehicle Services</li> </ul>	<b>240</b>	<b>Strategic Priority 5</b>	
<b>Total Hours – IT/Cybersecurity</b>	<b>1,160</b>		
<b>Enterprise Risk Management</b>			
<b>ERM Education Program</b> <ul style="list-style-type: none"> <li>Training</li> <li>Risk Toolkit</li> <li>Risk Champion Program</li> <li>Awareness Campaign</li> </ul>	<b>620</b>	<b>Strategic Priority 5</b>	
University Risk Profile	<b>500</b>	<b>Strategic Priority 5</b>	
Maturity Assessment	<b>80</b>	<b>Strategic Priority 5</b>	
Develop Risk Response & Follow-Up Process	<b>480</b>	<b>Strategic Priority 5</b>	
ERM Advisory Committee	<b>240</b>	<b>Strategic Priority 5</b>	
ERM Webpage Development	<b>120</b>	<b>Strategic Priorities 3, 5</b>	
<b>Total Hours - ERM</b>	<b>2,040</b>		
<b>DoA Services</b>			
<b>External Audit and Programs</b>	<b>360</b>		
<b>Internal Audit, Investigation &amp; Advisory Follow-Up</b>	<b>320</b>		
<b>Investigations – Whistleblower, Fraud, Waste, &amp; Abuse</b>	<b>1,880</b>		
<b>Management Requests</b>	<b>1,500</b>		
<b>Training</b>	<b>320</b>		











Project Description	Hours	Strategic Support of University Priorities and Goals	
		Strategic Plan	President Goals
Computer Forensics Lab	240		
University and State University System Taskforces and Committees	200		
<b>Total DoA Services</b>	<b>4,820</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 ed, 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>	700	Strategic Priority 5	
<u><b>Divisional Admin Projects and External Audit Coordination</b></u> <ul style="list-style-type: none"> <li>Data Analytics Strategic Plan Implementation</li> <li>Annual Report</li> <li>External Audits Liaison</li> </ul>	1,100	Strategic Priority 5	
<u><b>Internal Quality Assurance Improvement Plan</b></u> <ul style="list-style-type: none"> <li>Assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement</li> </ul>	120	Strategic Priority 5	
<b>Division of Audit Risk Assessment</b>	<b>160</b>		
<b>2023-2024-Annual Work Plan</b>	<b>40</b>		
<b>General</b>	<b>1,575</b>		
<b>Leave</b>	<b>525</b>		
<b>Total Internal Audit Administration</b>	<b>4,220</b>		
<b>Total All Hours</b>	<b>15,360</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		Title III Operations Audit
	Environmental Health and Safety		Payroll – OPS, Cost Center
	FAMU Foundation:		NCAA Compliance Audit
	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		School of Business and Industry
	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 PROPOSED STRATEGIC PLAN 2022-2027\***

### **STRATEGIC PRIORITY 1: STUDENT SUCCESS**

- Goal 1: Elevate Student Success Outcomes (Retention, Graduation Rates, Licensure Pass Rates, etc.) to the High Excellence Range among state and national scales.
- Goal 2: Establish FAMU as the 1<sup>st</sup> Choice Destination among scholars
- Goal 3: Reimagine and align academic offerings to address emerging workforce demands and increase degree production in programs of strategic emphasis.

### **STRATEGIC PRIORITY 2: ACADEMIC SUCCESS**

- Goal 1: Pursue pathways that position FAMU on a trajectory to become a Carnegie R1 institution.
- Goal 2: Nurture the professional development of faculty and staff across the career span and across disciplines to create a culture of sustainable excellence.
- Goal 3: Position FAMU to emerge as a world-class leader in healthcare education, research and service to address disparities, emergent needs and advance holistic well-being.
- Goal 4: Amplify discovery and innovation to solve complex real-world problems

### **STRATEGIC PRIORITY 3: LEVERAGE THE BRAND**

- Goal 1: Foster a university-wide customer-centric culture to support academic and operational excellence.
- Goal 2: Increase international recognition as a leading academic, research, and cultural institution.
- Goal 3: Cultivate and diversify the network of advocates and supporters to advance the university's mission and strategic priorities.

### **STRATEGIC PRIORITY 4: LONG-TERM FISCAL HEALTH AND SUSTAINABILITY**

- Goal 1: Implement a planning and budgeting process that identifies, secures, and allocates existing and new E&G, C&G, and Auxiliary funding.
- Goal 2: Implement infrastructure enhancements in academics, research, administration, technology, and facilities to increase student success outcomes for FTIC, FCS AA transfer, and graduate students that lead to increased performance in state and national metrics.
- Goal 3: Support and sustain a robust university advancement enterprise that consistently generates transformative alumni, friend, and corporate giving

\*Proposed Strategic Plan Goals to be Approved at June 2022 BOT Meeting



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**STRATEGIC PRIORITY 5: ORGANIZATIONAL EFFECTIVENESS AND TRANSFORMATION**

- Goal 1: Enhance a culture that intentionally fosters building and engaging a high performing workforce and fortifies FAMU’s status as an employer of choice.
- Goal 2: Optimize effectiveness of operations through enhancement of processes and innovation.
- Goal 3: Strengthen the University’s culture of strategic decision making through promotion and enhancement of compliance, internal controls, and enterprise risk management practices with an emphasis on engagement, education, reporting, and accountability.



## APPENDIX B: 2021-2022 PRESIDENT’S GOALS

<u>Goal</u>	<u>Description</u>	<u>Owner</u>
<b>1. Four-year Graduation Rate/Student Retention</b>	Increase the University’s four-year graduation rate ( <i>PBF metric</i> ) to 38%; increase second year retention rate to 90.0%.	Maurice Edington Bill Hudson
<b>2. Improve Licensure Pass Rates</b>		
2.1	Develop and execute action plans that deliver first-time licensure pass rates of Nursing to 80%.	Maurice Edington
2.2	Develop and execute action plans that deliver first-time licensure pass rates of Law to 80%.	Maurice Edington
2.3	Develop and execute action plans that deliver first-time licensure pass rates of Pharmacy to 88%.	Maurice Edington
2.4	Develop and execute action plans that deliver first-time licensure pass rates of Physical Therapy to 87%.	Maurice Edington
<b>3. Annual Giving</b>	Increase annual giving to \$12M	Shawnta Friday-Stroud
<b>4. R&amp;D Expenditures</b>	Increase total R&D expenditures to \$43M	Charles Weatherford
<b>5. Organizational Leadership</b>		
5.1	Strategy Development – Develop a comprehensive and forward-looking strategic plan with input from various stakeholders for BOT and BOG consideration.	Maurice Edington Kelly McMurray
5.2	Talent Acquisition, Development, Retention, Succession and Organizational Effectiveness	Maurice Edington Rebecca Brown Bill Hudson
5.3.1	Create Culture of Accountability (performance matters)	Rica Calhoun Joe Maleszewski Bill Hudson
5.3.2	Produce Customer Service Improvement Initiative	Joe Maleszewski Rebecca Brown Bill Hudson



		Kelly McMurray Rica Calhoun Denise Wallace Kourtney Gosha
<b>Goal</b>	<b>Description</b>	<b>Owner</b>
<b>6. University Budget/Fiscal Management</b>		
6.1	Financial Health – Strengthen the University’s financial health by achieving or exceeding a minimum debt coverage ratio $\geq$ 1.0.	Rebecca Brown
6.2	Strategic Resource Allocations – Develop and align resource allocations to adequately support the University’s annual strategic priorities in all areas including athletics.	Rebecca Brown Maurice Edington Kourtney Gosha
<b>7. Internal/External Relations</b>	Continue to expand relationship-building with key stakeholders, including students, faculty, staff, Boards, alumni, elected officials (local, state, national), corporations and the local community.	Danielle McBeth Carmen Cummings Keith Miles Shawnta Friday-Stroud



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## PROJECT TEAM

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### Engagement was conducted by



Deidre Melton, MBA, CFE, CIA, CISA, CISM, CDPSE, CRISC, CRMA  
Associate Vice President for Audit and Chief Risk Officer

### Engagement was supervised and approved, and distributed by:



Joseph K. Maleszewski, MBA, CIA, CGAP, CISA, CIG, CIGA, CIGI, CCEP,  
CCA, CFE  
Vice President for Audit and Chief Audit Executive

## STATEMENT OF ACCORDANCE

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The Division of Audit's mission is to enhance and protect the value of FAMU and its stakeholders by providing excellence in risk-based and objective assurance, advice, and insight through the promotion of accountability, integrity, and efficiency.

We developed the work plan in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require we plan and conduct a risk assessment to use as a basis for the development of the audit work plan aligned with university goals. We believe the evidence obtained provides a reasonable basis for our risk assessment and conclusions based on our objectives.

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

<https://www.famu.edu/administration/audit/>