1. Agenda

2. Approval of June 7, 2018 Committee Minutes

3. 2018-2019 Office of Inspector General Services Audit Plan – Discussion and Committee Recommendation for Approval on the Board of Trustees Consent Agenda

4. Office of Compliance and Ethics Program Plan – Discussion and Committee Recommendation for Approval on the Board of Trustees Consent Agenda

5. Approval of Audit Firm to audit the FSU International Programs Association, Inc., a Direct Support Organization, for Approval on the Board of Trustees Consent Agenda

6. Approval of Audit Firm to audit the FSU Athletic Association, Inc., a Direct Support Organization, for Approval on the Board of Trustees Consent Agenda

7. Discussion of Audit Issues Time Permitting
   a. 2019 Audit of Performance Based Funding
   b. Update on Seminole Boosters 2017-2018 Financial Statement Audit
   c. Audit of Title IX Compliance
   d. Investigation of the Center for Prevention and Early Intervention Policy (CPEIP)
   e. Joint FSU/FAMU Audit of the College of Engineering

8. Status Report of OIGS Audits as of June 30, 2018
Audit and Compliance Committee Meeting

June 7, 2018
2:00 pm

Florida State University
University Center, Building C
296 Champions Way
Room C5201
Tallahassee, Florida

Members Present: Jorge Gonzalez, Brent Sembler, Jim Henderson and Stacey Pierre

1. Call to Order and Welcome
   Mr. Jorge Gonzalez, Chairperson, called the meeting to order at 2:01 pm.

2. Approval of Minutes from Audit and Compliance Committee Meeting held February 22, 2018.

3. Robyn Jackson comments on Office activities since appointment as Chief Compliance and Ethics Officer
   Ms. Jackson spoke about the progress within her Office. She explained that before her appointment, it was difficult for FSU to comply with the 19 requirements of BOG Regulation 4.003. Since her appointment as CCEO, her office has completed 12 of the 19 regulatory components. Ms. Jackson expects the other 7 regulatory components to be completed by the November 3, 2018 deadline. She also mentioned training being completed for ethics and compliance and reporting back with more information to the BOG at the meeting September 4, 2018.

4. Proposed update to Office of Inspector General Services Charter
   Mr. McCall explained that the OIGS Charter was approved in March 2016. The OIGS Charter was reviewed again in February 2017, and is being revised in June 2018 to recognize activities now assigned to the Compliance and Ethics Officer. Mr. McCall explained the items removed from the OIGS Charter were a result of implementation of the Office of Compliance and Ethics. The Charter meets requirements of BOG Regulation 4.002. With Committee approval, the Charter will be on the BOT Consent Agenda. The motion to accept the new Charter was approved.

5. Proposed Office of Compliance and Ethics Charter
Ms. Jackson explained that a new Charter has been created for the newly established Office of Compliance and Ethics and approval will assist the Office in meeting the requirements of BOG Regulation 4.003. The BOG has established November 3, 2018 as the date the Office should be operational. With Committee approval, the Charter will be on the BOT Consent Agenda. The motion to accept the new Charter was approved.

6. Proposed Audit and Compliance Committee Charter
Mr. McCall explained that prior to June 2017, the Committee was part of the BOT Finance, Business and Audit Committee. In June 2017, the BOT approved the establishment of a separate Audit and Compliance Committee. He further explained that the proposed Charter benefits from a review of other State University’s charters and model audit charters of other professional organizations. With Committee approval, the Charter will be on the BOT Consent Agenda. The Charter was drafted by both Ms. Jackson and Mr. McCall. The motion to accept the amended Charter was approved.

7. Performance Based Funding Audit for 2018-2019
Mr. McCall explained that the State University Auditors Council (SUAC) met in May 2018 at FAMU to discuss the time required to perform the PBF audit (time ranged from 600 to 1,000 hours per year). Comments from SUAC members varied from continued auditing of all measures, to auditing selected measures, to basing testing on a review of risk and controls. Mr. McCall explained that, for the near future, it appears testing will continue as in the past. He further explained that the BOG continues to request audit assurance relating to the measures and systems.

8. Athletic Summer Camps – Follow up on AR 17-09 and 18-08
Mr. McCall informed the Committee that Workers Compensation coverage for student athletes working in football camps has been obtained as of June 2, 2018. Furthermore, general liability insurance and the abuse/molestation endorsement is now provided for student athletes working in summer camps. Mr. McCall further explained the issue of how student athletes are paid (as employees or as independent contractors) and how the IRS might view student athletes working in summer camps (as employees or as independent contractors). OIGS will continue to follow-up on Summer Camp issues.

9. IIA Standard 2600 – Communicating the Acceptance of Risks
For informational purposes, McCall explained that if the Chief Audit Executive concludes that management has accepted a level of risk that may be unacceptable to the organization, the CAE must discuss the matter with management. If the CAE determines that the matter has is not resolved, the CAE must communicate the matter to the Board. He further explained that it is not the responsibility of the CAE to resolve the risks.

10. Seminole Boosters
Mr. McCall explained, for 2017, the Boosters financial statement audit was due October 31, 2017, and was received in February 2018. The audit identified one material
weakness and one significant deficiency in internal control. Mr. McCall explained that the Boosters have developed an action plan to address timeliness of submission of their audit for 2017-2018, and to address internal control weakness noted in the external audit. The OIGS will review Boosters internal controls in 2018-19.

11. OIGS Follow up System for Previously Issued Audits
Mr. McCall briefly discussed that each issued audit includes an action plan that identifies management’s planned action, the responsible person to address the issue, and the planned completion date. Mr. McCall explained that the OIGS follows up on action plans every six months and issues an audit report on the adequacy of actions taken. He also explained that, in the past, management has extended planned action dates multiple times. The issue was brought to the attention of management in April 2018 and greater emphasis is now being taken to timely address the issues.

12. Listing of Audits Issued, In Progress, and Status
Mr. McCall briefly explained audits completed and in progress.

13. Adjournment
Trustee Gonzalez adjourned the meeting at 2:47 pm.
MEMORANDUM

TO: President John Thrasher

FROM: Sam M. McCall, Chief Audit Officer

Date: August 17, 2018

SUBJECT: Agenda Items for the September 4, 2018 BOT Meeting:

Approval of the Office of Inspector General Services 2018-19 Annual Audit Plan

Request for Approval to be placed on the BOT Consent Calendar

Please find enclosed the Office of Inspector General Services 2018-19 Annual Audit Plan. I respectfully request this item to be included on the BOT Consent Agenda for the September 4, 2018 BOT meeting.

Thank you

Attachment
The Florida State University

Office of Inspector General Services

Work Plan 2018-19
### Audit Work Plan 2018-19

#### A. Audit Projects Carried Forward from 2017-18 Work Plan

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Hours</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title IX Compliance</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Chemical Inventories</td>
<td>315</td>
<td></td>
</tr>
<tr>
<td>Business Practices Enhancement Program (BPEP) – Ringling</td>
<td>298</td>
<td></td>
</tr>
<tr>
<td>Undergraduate Student Tuition and Fees Waivers</td>
<td>407</td>
<td></td>
</tr>
<tr>
<td>Center for Leadership and Social Change - Operational Audit including Cash Handling</td>
<td>758</td>
<td></td>
</tr>
<tr>
<td>College of Engineering</td>
<td>840</td>
<td></td>
</tr>
</tbody>
</table>

**Total Hours for Audit Projects Carried Forward from 2017-18 Work Plan** = 2,718

#### B. New Audit Projects for 2018-19

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Hours</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>State University System Performance-Based Funding (Mandatory)</td>
<td>902</td>
<td></td>
</tr>
<tr>
<td>Review of Major Construction Project Pay Application – Earth, Ocean, and Atmospheric Sciences (EOAS) Building</td>
<td>255</td>
<td></td>
</tr>
<tr>
<td>Graduate Assistant Tuition Waivers</td>
<td>867</td>
<td></td>
</tr>
<tr>
<td>Business Services – Contracts Management</td>
<td>1,080</td>
<td></td>
</tr>
<tr>
<td>Network Security – Device Configuration</td>
<td>925</td>
<td></td>
</tr>
<tr>
<td>Seminole Boosters – Financial Reporting and Collection of Booster Pledges Internal Controls*</td>
<td>787</td>
<td></td>
</tr>
<tr>
<td>College of Law</td>
<td>820</td>
<td></td>
</tr>
<tr>
<td>Athletics</td>
<td>965</td>
<td></td>
</tr>
<tr>
<td>Republic of Panama Campus</td>
<td>330</td>
<td></td>
</tr>
<tr>
<td>University Disaster Recovery and Business Continuity Plan*</td>
<td>435</td>
<td></td>
</tr>
<tr>
<td>Concur Travel System*</td>
<td>382</td>
<td></td>
</tr>
<tr>
<td>College of Medicine*</td>
<td>475</td>
<td></td>
</tr>
</tbody>
</table>

---

1 We have planned that these four audit projects indicated by an asterisk (*) will be carried over with additional hours and completed in the next fiscal year, 2019-20.
Audit Work Plan 2018-19

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>National High Magnetic Field Laboratory*</td>
<td>120</td>
</tr>
<tr>
<td>Direct Support Organizations (DSOs) External Audits – Financial Report Reviews</td>
<td>40</td>
</tr>
<tr>
<td>Required</td>
<td></td>
</tr>
<tr>
<td>DSOs IRS Form 990 Reviews (Required)</td>
<td>20</td>
</tr>
<tr>
<td>Management of RSM Construction Consulting Project --</td>
<td>50</td>
</tr>
<tr>
<td>University Housing Replacement Phase II (Required)</td>
<td></td>
</tr>
<tr>
<td>Management of RSM Construction Consulting Project --</td>
<td>50</td>
</tr>
<tr>
<td>Doak Campbell Stadium Renovations (Required)</td>
<td></td>
</tr>
<tr>
<td>Fraud and Internal Controls Training to University Entities (Required)</td>
<td>40</td>
</tr>
<tr>
<td>Review of College Town Financial Statements</td>
<td>40</td>
</tr>
</tbody>
</table>

Total Hours for New Audit Projects Begun in 2018-19: **8,563**

<table>
<thead>
<tr>
<th>C. Follow-Up Projects for 2018-19</th>
<th>Hours</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Follow-up activities for previously completed audits</td>
<td>495</td>
<td></td>
</tr>
</tbody>
</table>

Total Hours for Follow-Up Projects for 2018-19: **495**

<table>
<thead>
<tr>
<th>D. Contingency for 2018-19</th>
<th>Hours</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>These hours are for new, unplanned projects given priority during the fiscal year.</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

Sponsored Research Services – Post Award and Sciquest/Jaggaer (FSU SpearMart) Electronic Procurement System are two audits having priority status to begin during fiscal year 2018-19, provided we have unforeseen available hours for them.

Total Hours for Contingency for 2018-19: **0**

<table>
<thead>
<tr>
<th>E. Investigations for 2018-19</th>
<th>Hours</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>This includes ongoing and new investigations that may result from faculty and/or staff requests, Whistleblower complaints, and complaints received from the Ethics Point hotline.</td>
<td>2,025</td>
<td></td>
</tr>
</tbody>
</table>

Total hours for Investigations for 2018-19: **2,025**

Total Direct Service Hours for 2018-19: **13,801**

<table>
<thead>
<tr>
<th>F. Audit Management and Administration for</th>
<th>Hours</th>
<th>Total</th>
</tr>
</thead>
</table>
Audit Work Plan 2018-19

2018-19

Audit management and administration includes administrative meetings, continuing professional development, and approved employee leave and holidays. It also, for this fiscal year, includes maintenance of audit software and efforts towards continued accreditation in investigations. 6,459

Total Audit Management and Administration 6,459

Total Hours for 2018-19 20,260
# Audit Work Plan 2018-19

## A. Audit Projects Carried Forward from 2017-18 Work Plan

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Title IX Compliance</strong></td>
<td>The purpose of this audit is to evaluate the University’s current practices for investigating and resolving reports of sexual misconduct and to determine if the University complies with Title IX laws, rules, regulations, guidance, and University policies and procedures.</td>
</tr>
<tr>
<td><strong>Chemical Inventories</strong></td>
<td>The purpose of this audit is to assess the University’s current policies and procedures for identifying hazardous chemicals and other chemicals that may pose a risk to the University community, and accounting for the presence of these chemicals on campus.</td>
</tr>
<tr>
<td><strong>Business Practices Enhancement Program – John and Mable Ringling Museum of Art</strong></td>
<td>This audit is part of the OIGS’ Business Practices Enhancement Program. The primary purpose of this audit is to provide University administrators with assistance in strengthening procedures over cash handling, payroll, purchasing, human resources, inventory, and other facets of the John and Mable Ringling Museum of Art’s business operations.</td>
</tr>
<tr>
<td><strong>Undergraduate Student Tuition and Fees Waivers</strong></td>
<td>The purpose of this audit is to evaluate the University’s administration and oversight of undergraduate tuition and fees waivers, in accordance with applicable laws, rules, and regulations, as well as University policies. From preliminary data we received from Student Business Services, undergraduate student tuition and fee waivers for the most recent semester, Spring 2017, totaled approximately $14 million.</td>
</tr>
<tr>
<td><strong>Center for Leadership and Social Change - Operational Audit including Cash Handling</strong></td>
<td>The Center for Leadership and Social Change is organizationally located under the Vice President for Student Affairs. The Center focuses on leadership education, identity development, and community engagement. The primary purpose of this audit will be to provide University administrators with assistance in strengthening procedures over cash handling, and to evaluate other financial activities of the Center.</td>
</tr>
<tr>
<td><strong>College of Engineering</strong></td>
<td>This audit will be conducted jointly with the FAMU Division of Audit and Compliance. The purpose of this audit will be to evaluate the dual systems of internal control for this jointly operated academic program, to identify potential weaknesses in internal controls and inconsistencies in processes, and to recommend improvements where needed.</td>
</tr>
</tbody>
</table>

## B. New Audit Projects for 2018-19

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State University System Performance-Based Funding (Mandatory)</strong></td>
<td>The purpose of this audit, mandated by the State University System of Florida, Board of Governors, is to assess controls that address the topic of data integrity, including a detailed analysis of the processes, procedures, system-based controls, and other data verification measures in place to support the integrity of</td>
</tr>
</tbody>
</table>
# Audit Work Plan 2018-19

| Review of Major Construction Pay Application – EOAS Building | The purpose of this audit is to perform an interim audit to validate the reimbursable nature of costs to the University incurred by the Construction Manager for a major construction project. This audit will include a review of an application for payment for compliance with the Earth, Ocean, and Atmospheric Sciences (EOAS) Building contract between the University and the construction manager. |
| Graduate Assistant Tuition Waivers | The purpose of this audit will be to evaluate the University’s administration and oversight of graduate assistant tuition waivers, in accordance with applicable laws, rules, and regulations, as well as University policies. According to The Graduate School, total graduate assistant tuition waivers for the Fall 2017 term were $12,808,282 in Matriculation Waivers (in-state) and $6,622,803 in Out-of-State Waivers, for a total dollar amount of $19,431,085. |
| Business Services – Contract Management | The Office of Business Services (OBS) offers a wide range of services across the FSU campus in the following 11 areas: 1) Banking, 2) Departmental Copier Services, 3) Departmental Postal Services, 4) Departmental Print Services, 5) FSU Bookstore, 6) FSUCard Program, 7) Laundry, 8) Seminole Dining, 9) Seminole Golf Course, 10) Student Copy, Print, and Mail, and 11) Vending. The purpose of this audit is to review business services contracts in selected areas and their management. |
| Network Security – Device Configuration | Network control devices, when effectively managed, help protect internal network resources from external risks. The purpose of this audit is to assess the University’s current policies, procedures and processes to provide assurance that network device configuration weaknesses are identified and remediated in a timely manner. |
| Seminole Boosters – Financial Reporting and Collection of Booster Pledges Internal Controls | The purpose of this audit is to evaluate the effectiveness of Seminole Booster’s internal controls, specifically as they relate to Financial Reporting and Collection of Booster Pledges. |

Our Office previously conducted a broad-scope Business Practices Enhancement Program (BPEP) assessment of the College of Law in 12 operational areas, which was published March 26, 2013. For the planned project, we intend to reassess risk and controls and identify areas in need of further review. |
## Audit Work Plan 2018-19

<p>| Athletics | At many universities, athletics expenses outpace athletics revenue which requires a growing need for additional revenues. The purpose of this audit will be to report on and evaluate trends in revenue and expenditures at FSU over recent fiscal years and to identify any additional areas in need of review. |
| Republic of Panama Campus | Of all of the University’s international programs, the Panama City, Panama campus is the largest. The University recently renovated building boasts classrooms, science laboratories, computer labs, administrative offices, and a student lounge. This audit would include a review of campus internal controls, risk, and identified program issues. In addition, training would be provided on the establishment of internal controls and how to reduce the likelihood of fraud. The FSU Director of International Programs agreed an on-campus audit would be beneficial. |
| University Disaster Recovery and Business Continuity Plan* | The primary purpose of this audit is to determine whether the University has adequately provided for continuity, restoration, and recovery of critical data and systems. Based on available hours this fiscal year and the estimated hours needed for completion, we anticipate carrying over this project into fiscal year 2019-20. |
| Concur Travel System* | The purpose of this audit will be to evaluate internal controls over travel expenditures in the Concur Travel System. The audit will also include a review of travel agency services provided under the contract with World Travel Services, Inc. Based on available hours this fiscal year and the estimated hours needed for completion, we anticipate carrying over this project into fiscal year 2019-20. |
| College of Medicine* | Our Office previously conducted a broad-scope Business Practices Enhancement Program (BPEP) assessment in 19 operational areas, which was published November 17, 2003. Additionally, the Office published its Audit of the College’s Florida Medical Practice Plan on April 14, 2017. For the planned project, we intend to reassess risk and controls and identify areas in need of further review. The beginning operating budget for College of Medicine for 2016-17 was $46.6 million. Based on available hours this fiscal year and the estimated hours needed for completion, we anticipate carrying over this project into fiscal year 2019-20. |
| National High Magnetic Field Laboratory* | The National High Magnetic Field Laboratory (MagLab), is the largest and highest powered magnet lab in the world. The Mag Lab is funded by the National Science Foundation and offers scientists from across the globe access to unique instruments and expertise. The scope of this audit will be determined through discussion with Mag Lab management and a review of risk and controls related to revenue sources, expenditures, and cost allocations, and may include auditing one or more major contracts. Based on available hours this fiscal year and the |</p>
<table>
<thead>
<tr>
<th>Task</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DSOs External Audits – Financial Reviews (Required)</strong></td>
<td>Each University Direct-Support Organization (DSO) is required to provide an annual audit of its accounts and records by an independent certified public accountant in compliance with Section 1004.28(5), Florida Statutes. The purpose of this review is to confirm that University DSOs comply with this statutory requirement and to identify areas of concern in individual DSO audits that may require further attention.</td>
</tr>
<tr>
<td><strong>DSOs IRS Form 990 Reviews (Required)</strong></td>
<td>Each University Direct-Support Organization meeting certain financial criteria is subject to Internal Revenue Service requirements to complete Form 990, “Return of Organization Exempt from Income Tax.” The purpose of this review is to confirm that IRS filings have been submitted as required and are consistent with the results of audited financial statements.</td>
</tr>
<tr>
<td><strong>Management of RSM Construction Consulting Project of University Housing Replacement Phase II (Required)</strong></td>
<td>As of September 10, 2015, the University entered into a contract with McGladrey (now RSM) to conduct construction consulting for University Housing Replacement Phase II. The OIGS Chief Audit Officer (CAO), Sam McCall, is the University’s Contract Manager for this consulting contract. As the Contract Manager, the CAO, Sam McCall, is to monitor the activities of RSM; receive and review the reports of RSM to determine whether the objectives of the contract are being accomplished; receive and review the invoices for payment of funds to assure that the requirements of the contract have been met and that payment is appropriate; evaluate the process used by the contractor to monitor the activities of any subcontractor or assignee, if any; and establish the right for the CAO as the Contract Manager to directly access subcontractors’ and assignees’ records, if any, as the Contract Manager deems necessary.</td>
</tr>
<tr>
<td><strong>Management of RSM Construction Audit of Doak Campbell Stadium Renovations (Required)</strong></td>
<td>As of September 10, 2015, the University entered into a contract with McGladrey (now RSM) to conduct construction consulting for Doak Campbell Stadium Improvements. The OIGS Chief Audit Officer (CAO), Sam McCall, is the University’s Contract Manager for this consulting contract. As the Contract Manager, the CAO, Sam McCall, is to monitor the activities of RSM; receive and review the reports of RSM to determine whether the objectives of the contract are being accomplished; receive and review the invoices for payment of funds to assure that the requirements of the contract have been met and that payment is appropriate; evaluate the process used by the contractor to monitor the activities of any subcontractor or assignee, if any; and establish the right for the CAO as the Contract Manager to directly access subcontractors’ and assignees’ records, if any, as the Contract Manager deems necessary.</td>
</tr>
<tr>
<td><strong>Fraud and Internal Controls Training to</strong></td>
<td>As part of its services to the University community, the Office of Inspector General Services provides training services throughout</td>
</tr>
</tbody>
</table>
### Audit Work Plan 2018-19

<table>
<thead>
<tr>
<th>University Entities (Required)</th>
<th>the University, to include fraud awareness and internal controls. Training classes are held at least four times per year.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review of College Town Financial Statements</td>
<td>College Town, LLC was formed as a limited liability company in December 2011, to develop, maintain, manage, and operate a mixed-use project consisting of approximately 34,000 square feet of commercial space, 71 residential units, and an entertainment and food service venue. Initial construction was completed in July 2013 and the company continues to develop. At December 31, 2017, assets were $25.2 million, with liabilities exceeding assets by $3.88 million. Total operating income for 2017 was $2.54 million, operating expenses were 1.31 million, and after other expenses to include interest expense, depreciation, management fees, and other items, the net loss for the year was $596,484. This consulting engagement will include continued review and summary reporting on financial statements issued to date and additional inquiries and audit work considered necessary.</td>
</tr>
</tbody>
</table>

### C. Follow-up Projects for 2018-19

| Audit Follow-Up | Follow-up activities on management recommendations are conducted on previously completed audits. Follow-ups are conducted every six months - in February and August. |
August 17, 2018

MEMORANDUM

TO: John Thrasher, University President

FROM: Robyn Jackson, Chief Compliance and Ethics Officer

SUBJECT: Agenda Item for the September 4, 2018, BOT Meeting:

1. Requesting Approval of Program Plan for the Office of Compliance and Ethics

Request for Approval to be placed on the BOT Consent Calendar

Please find enclosed the Program Plan for the Office of Compliance and Ethics. I respectfully request this item to be included on the BOT Consent Agenda for the September 4, 2018, BOT meeting. The item will be heard and voted upon in the Audit and Compliance Committee meeting, to be held the morning before the BOT meeting.

Please feel free to contact me if there are any questions. Thank you.

Attachments

Cc: Ed Burr, Chairman, FSU Board of Trustees

Jorge Gonzalez, Chair, Audit and Compliance Committee
FSU COMPLIANCE AND ETHICS PROGRAM—SEPTEMBER 2018

INTRODUCTION

Higher Education is one of the most highly regulated industries in the country. At the federal level alone, there are over 200 laws regulating some aspect of our operations. Regulatory activity is directed at issues including accessibility programs, services, and activities; accreditation; alcohol and drug prevention; athletics; campus safety and security; college cost and affordability; conflicts of interest; disability accommodation; distance learning; export control; financial management; hazardous waste and environmental concerns; human subjects protocols; IT security; lending; privacy, and records management. As a public entity, we also face regulation from the state Legislature, the Board of Governors, and city and county governing boards, to say nothing of the standards we set for ourselves via internal regulations and policies. Regulatory compliance is a major university challenge and a source of financial, legal, and reputational risk.

Florida State University’s (FSU or University) mission, vision, and values set forth the ethical principles under which all members of the University community are expected to conduct themselves. They also form the basis, along with the State of Florida Code of Conduct and Ethics, the Federal Sentencing Guidelines and Board of Governors Regulation 4.003 (USU Compliance and Ethics Programs), for the development of the University’s Compliance and Ethics Program (the Program).

• Mission - Florida State University preserves, expands, and disseminates knowledge in the sciences, technology, arts, humanities, and professions, while embracing a philosophy of learning strongly rooted in the traditions of the liberal arts. The university is dedicated to excellence in teaching, research, creative endeavors, and service. The university strives to instill the strength, skill, and character essential for lifelong learning, personal responsibility, and sustained achievement within a community that fosters free inquiry and embraces diversity.

• Vision - Florida State University will be among the nation’s most entrepreneurial and innovative universities, transforming the lives of our students and shaping the future of our state and society through exceptional teaching, research, creative activity, and service. We will amplify these efforts through our distinctive climate—one that places a premium on interdisciplinary inquiry and draws from the rich intellectual and personal diversity of our students, faculty, staff, and alumni. These three forces—entrepreneurship, interdisciplinarity, and diversity—deepen FSU’s impact and result in a powerful return to our students and the people of Florida for their continued support and trust.

• Core Values

  --Transformative Daring: We support thoughtful risk-taking that leads to successes that improve our world dramatically. And when we face challenges, we confront them with resilience, curiosity, and renewed desire to overcome hurdles to our goals.

  --Inspired Excellence: We achieve the highest levels of success by drawing strength and understanding from the talents of those around us and from our interactions with them.

  --Dynamic Inclusiveness: We believe the benefits of a richly varied community arise not only from the diversity of people it includes, but more importantly from intentional efforts to create a strong sense of belonging that encourages deep and high-quality connections.
2) Standards of Conduct/Policies and Procedures

The University's Code of Conduct and Ethics (the Code) is the foundation of the Program. The Code sets forth the expectation all employees perform their duties and responsibilities with integrity and accountability to the highest ethical standards. It also serves as a guide for employees to support day-to-day decision making, and can be used as a benchmark against which performance, both individual and organizational, can be evaluated.

In addition to the Code, other policies and procedures provide evidence to confirm an effective compliance and ethics program. This is the case for regulations and policies which are required to meet compliance and/or regulatory requirements, and to promote or enhance risk reduction and mitigation efforts.

Regular review of University regulations, policies and procedures is suggested as a best practice. A review of the FSU policy library indicates that many policies are in need of revision, and FSU’s methods of distribution of policies and policy revision are in need of improvement. With the adoption of this Program, the CCEO, with the support and leadership of the Alliance, will initiate a comprehensive review of University policies and procedures, the policy review process and make recommendations for changes.

Strategic Resources related to Element 2, Standards of Conduct/Policies and Procedures: FSU Policy Library, FSU Code of Conduct and Ethics,* Presidential Delegations of Authority and Organizational Charts

3) Effective Lines of Communication (Reporting)

Open lines of communication are critical to early detection and identification of issues. Issue identification also points to areas or topics requiring additional monitoring or education. To those ends, employees are encouraged to share concerns and issues with their supervisor or other higher level administrators. Facilitating personal/face-to-face interactions is a priority for FSU as demonstrated by the training and awareness programs available through the Office of Human Resources. Continued support for, and enhancement and expansion of, these programs is critical to ensuring open and effective lines of communication and thus an effective compliance and ethics program.

There are, however, situations when employees are not comfortable sharing a concern with their supervisor. In those cases, employees are encouraged to raise the issue through use of FSU’s EthicsPoint Hotline. The Hotline allows employees and any others to make anonymous reports at any time. The CCEO, Chief Audit Officer, and the Associate Vice President for Human Resources share responsibility for oversight of the Hotline, monitoring incoming reports and assigning them as appropriate. The CCEO plans to utilize existing relationships, meeting opportunities, and scheduled trainings to increase awareness of the Hotline and answer questions or comments faculty, staff, and students may have regarding this communications tool, enhancing existing educational and marketing efforts regarding the Hotline. Research confirms when a Hotline is available the detection and identification of issues of concern are enhanced. Continued highlighting and support of the Hotline are required if an effective compliance and ethics program is to become a reality.

Additionally, information regarding specific reporting requirements on issues such as Clery Act, abuse of children/vulnerable persons, Title IX incidents, and discrimination are made available to the campus
community through a variety of measures, including face-to-face and online training, targeted e-mails, and a variety of creative marketing approaches. Continued use of these communications tools helps foster an environment of open, honest, and effective communications; in other words, a culture of compliance.

Other initiatives to encourage and facilitate communications across campus are in various stages of planning or development including a compliance e-mail to allow employees and others to submit questions and comments directly to the CCEO (compliance@fsu.edu), a Compliance and Ethics Newsletter, tabling at appropriate University events to promote the Program, and programming for November’s Compliance and Ethics Week (November 4-10).

Strategic Resources related to Element 3, Effective Lines of Communication: Duty to Report Requirements, including Form 1 filings, EthicsPoint Hotline

4) Education and Training

Compliance and ethics training is a foundational element of an effective compliance and ethics program. A university's commitment to general and specific compliance education and training programs cannot be overstated. Describing what constitutes "Integrity and Excellence Always, In All Ways" and communicating those expectations to employees and others in the FSU community is a function of our education and training program.

Currently, FSU offers a range of compliance and ethics-related education and training workshops and seminars, which will expand with the growth of the Office of Compliance and Ethics. Those individual programs form a good nucleus for the development of a comprehensive Compliance and Ethics Education and Training Program. In the short term, the CCEO will coordinate with the Office of Human Resources’ Training and Organizational Development Section, Environmental Health and Safety, and the Office of Faculty Development and Advancement to develop an inventory of programs falling under the compliance and ethics umbrella. The long-term goal is the development and implementation of an integrated, coordinated program of employee training and development on compliance and ethics issues and topics. The CCEO will also focus specific efforts on the development of education and awareness programs regarding the Program, the FSU Code of Ethics, and Conflicts of Interest-related matters, including outside employment.

Compliance and ethics training is not limited to our employees. More specifically, the CCEO, in collaboration with the Chief of Staff, Chief Audit Officer, and General Counsel, provides training for FSU’s Board of Trustees on compliance and ethics issues, including the Code of Ethics for Public Employees, Conflicts of Interest, and Gifts and Honoraria. The first of these trainings by the new CCEO occurred in May 2018. A regular schedule of BOT training on compliance and ethics issues is critical to our success in implementing the Program, as the tone at the top sets the tone for all.

Strategic Resources related to Element 4, Education and Training: Training and Organizational Development Section, Office of Faculty Development and Enhancement, University Communications
5) Audit and Monitoring

Regular, rigorous review of University programs and operations allow issues to be identified early and remedied quickly. The University engages in frequent self-assessment, beginning with the continuous improvement processes required to meet accreditation standards through the Southern Association of Colleges and Schools, to departmental program reviews, to campus culture and satisfaction surveys. Continuous assessment of this nature is critical to ensuring an efficient, effective, and compliant work environment.

Additionally, the Office of Inspector General Services (OIGS) provides independent, objective assurance and consulting activities to improve University operations and promote accountability. Whether through regularly scheduled audits or ad hoc management accountability reviews, OIGS staff serve to assist and coach administrators and employees in areas needing attention. An active, engaged audit function contributes to the overall health of the compliance and ethics culture.

The University also enters into contracts with third parties for the assessment of programs which require greater scrutiny due to the complexity and/or nature of the issue, or when there is no in-house expertise for the initiative. Use of third parties for such purposes should continue to be embraced as a best business practice.

The Alliance is charged with the responsibility for providing leadership and oversight to assess and mitigate (as appropriate) University risks. The Alliance's review of University risk assessments, internal and external audit reports, and other management reviews will be an integral element to improving University operations and enhancing compliance and accountability across campus.

Strategic Resources related to Element 5, Audit and Monitoring: Internal Audit and Management Consulting Services, Compliance Accountability Matrix, Conflicts of Interest Reporting

6) Enforcement and Discipline

An effective compliance and ethics program is one which provides incentives for employees to engage in conduct in accordance with laws, rules, and policies, and, conversely, applies appropriate disciplinary measures when employees engage in conduct which is non-compliant. The Federal Sentencing Guidelines specifically state that "adequate discipline of individuals responsible for an offense is a necessary component of enforcement" with the form of discipline determined on a case-by-case basis.

The University's preferred approach is to engage programs and processes which incentivize employees to do the right thing. The University has several awards programs that provide opportunity to recognize employee contributions and services consistent with specified criteria. Examples include the Max Carraway Employee of the Year Award, Student Employee of the Year Award, and Prudential Productivity Awards, as well as a variety of awards given at the office and departmental levels. Whether these programs are an appropriate vehicle by which to recognize employees for compliance-related acts and actions is a question the Alliance should explore in consultation with the Office of Human Resources. Other means by which to incentivize employees should also be explored to support and enhance this element of the Program, with adequate funding for publicity and awards.
With respect to situations in which allegations of non-compliance are substantiated, it is contemplated that the CCEO will review, at least annually, reports of confirmed non-compliance and the University's response to ensure the University's approach to enforcement and discipline is consistent and defensible. This review should also include information regarding instances when employees were found to have known of an act of non-compliance but failed to report.

Strategic Resources related to Element 6, Enforcement and Discipline: Office of the Provost, Office of Human Resources, Policy Library, Code of Conduct and Ethics

7) Response and Prevention

Ensuring reasonable steps are taken to respond to complaints, especially complaints of compliance violations and/or unethical conduct, is critical to fostering an environment of integrity, trust, and account ability. Corrective action also helps prevent similar issues from occurring in the future. Failure to respond creates doubt about the University's commitment to addressing misconduct, which has the effect of reducing employee morale and engagement. The University has multiple processes by which to investigate and address reports of questionable actions or behaviors. However, decentralized departmental decision-making can have University-wide implications which can create substantial institutional risk. To limit such risk, the CCEO will coordinate with those persons responsible for investigations to compile an annual report of such activity for review by the Alliance. The Alliance's oversight helps ensure a cohesive approach to addressing complaints across the campus, which is critical to an effective centralized compliance function.

Strategic Resources related to Element 7, Response and Prevention: New and/or changes to education/training and awareness programs, internal investigations, background checks

PROGRAM EVALUATION

A rigorous process of evaluation answers basic questions about a program's effectiveness and is a critical management tool for program improvement. The Alliance will be responsible for overseeing the Program evaluation process and for determining the evaluation cycle (annual, biennial, or other). Metrics available for assessing the Program include: helpline statistics, compliance training statistics, policy attestation rates, investigation reports, risk assessment reports, culture surveys, and timely implementation of important changes or rulings in compliance law.

Additionally, Board of Governors Regulation 4.003 requires the University President and the Board of Trustees to engage "an external review of the Program's design and effectiveness" at least once every five (5) years and make recommendations for improvement. The first such external review will be engaged in FY 2022-2023, the fifth year of the Program.
Approved:

__________________________  ________________________
University President        Date

__________________________  ________________________
Chairman, Board of Trustees Date

__________________________  ________________________
Chairman, Audit and Compliance Committee Date
MEMORANDUM

TO: President John Thrasher
FROM: Sam M. McCall, Chief Audit Officer
Date: August 17, 2018
SUBJECT: Agenda Item for the September 4, 2018 BOT Meeting:

Approval of James Moore & Company to audit the FSU International Programs Association, Inc. as required by BOT Regulation 2.025

Request for Approval to be placed on the BOT Consent Calendar

Please find enclosed the request for approval for the above audit firm to audit the FSU International Programs Association, Inc., a Direct Support Organization. I respectfully request this item to be included on the BOT Consent Agenda for the September 4, 2018 BOT meeting.

Thank you

Attachment
MEMORANDUM

TO: Sam McCall, Chief Audit Officer

FROM: James E. Pitts, Director/Treasurer Florida State University International Programs Association, Inc.

DATE: July 9, 2018

SUBJECT: Request BOT Approval of Audit Firm Selection

In accordance with FSU Policy 2.025, I request BOT approval to enter into a five-year contract with the firm of James Moore & Company as the selected audit firm to perform the DSO financial statement audit of Florida State University International Programs Association, Inc. (FSUIPA, Inc.) with an option to renew for an additional five years with a new lead partner for the second term.

FSUIPA, Inc. sent RFPs to twelve audit firms. Three responded. One of the three did not have the requisite experience with colleges and universities. After hearing oral presentations from the remaining two firms on June 14, 2018, the audit committee selected James Moore & Company to perform the financial statement audits of FSUIPA, Inc. James Moore & Company had more experience with colleges and universities, received positive references regarding their ability to meet deadlines, and provided a lower fee than the other firm. The audit committee’s selection was approved by the Board of FSUIPA, Inc. at the July 6, 2018 meeting.
Hi Sam,

FSU International Programs Association, Inc. has selected James Moore & Company as the new audit firm in accordance with FSU Policy 2.025. We request approval now of the BOT. I have drafted the attached memo and the respective minutes that document the selection and approval by the Audit Committee and the full Board.

Please let me know what else you need from us to have this added to the next BOT meeting which I believe is September 4. Other than sending this information to you, do we need to do anything more?

Thank you,
Beth

Beth Brenneis, CPA
Director of Financial Management/CFO
Florida State University International Programs
A5500 University Center, 282 Champions Way
Tallahassee, FL 32306-2420
(850) 644-1625 | bbrenneis@fsu.edu
international.fsu.edu
FSUIPA, Inc.
Board of Directors Meeting
Telephone Conference Call
July 6, 2018
11:00 AM

The meeting convened at 11:00 a.m.

The following members were present and a quorum was established:

<table>
<thead>
<tr>
<th>Name</th>
<th>Board Position</th>
<th>Term Ends</th>
<th>FSU Relationship</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Thrasher</td>
<td>Chair</td>
<td>N/A-Rule</td>
<td>President</td>
</tr>
<tr>
<td>Jim Pitts</td>
<td>Treasurer</td>
<td>9-30-19</td>
<td>Director IP</td>
</tr>
<tr>
<td>Michele Ceci</td>
<td>Secretary/Asst. Treas.</td>
<td>9-30-19</td>
<td>Assoc. Dir. IP</td>
</tr>
<tr>
<td>Beth Azor*</td>
<td>Member</td>
<td>9-30-20</td>
<td>Alumni</td>
</tr>
<tr>
<td>Peter Jones*</td>
<td>Member</td>
<td>9-30-20</td>
<td>Alumni</td>
</tr>
<tr>
<td>David Rancourt</td>
<td>Member</td>
<td>9-30-18</td>
<td>Alumni</td>
</tr>
</tbody>
</table>

Members absent but voted by email to approve the Audit Committee recommendation of James Moore:

- Janet Kistner: BOT Rep. 9-30-18, By BOT, Vice President
- Stella Cottrell: Member 9-30-18, Alumni
- Billy Close*: Member 9-30-18, Faculty
- Liz Hurst*: Member 9-30-20, Deputy COS
- Tim Chapin*: Member 9-30-20, Dean

* Appointed by President

Other guests in attendance:
- Beth Brenneis, IP Director of Financial Management/CFO

Dr. Pitts noted that Requests for Proposal were sent to twelve audit firms. Three firms responded. One of the firms had no experience with colleges and education. The other two firms, Thomas Howell Ferguson and James Moore were invited to make an oral presentation to the audit committee, which consists of Peter Jones, Chair, Beth Azor, and David Coburn.

Peter Jones, Audit Committee Chair then explained the Audit Committee’s consideration of the two firms and that the consensus was that James Moore had more extensive experience with colleges and universities and DSO’s. The Audit Committee recommends selection of James Moore as the new audit firm for FSUIPA, Inc.

The motion was approved.

The meeting adjourned at 11:03 a.m.
Thank you Sam. We will be sure to keep this mind regarding the renewal option.

Sincerely,
Beth

From: Sam McCall
Sent: Tuesday, July 10, 2018 9:10 AM
To: Elizabeth Brenneis <ebrenneis@fsu.edu>
Cc: James Pitts <JPitts@admin.fsu.edu>; Michele Ceci <MCeci@admin.fsu.edu>; David Coburn <dcoburn@fsu.edu>
Subject: RE: Request for BOT Approval of Selected Audit Firm.

Everyone

I will prepare a request to President Thrasher to have this item placed on the September BOT meeting agenda. It will go first to the BOT Audit and Compliance Committee and with their recommendation, placed on the BOT Consent Agenda.

Also, your e-mail request looks fine to contract for five years and then extend, at your option, for five more years with a new lead partner. Please note item “(g)” below. It says that even if you exercise your option to renew, it has to come back before the BOT for approval. Please keep that in mind when the first five year period is about to end. This makes it clear that the BOT wants to have continued oversight of firms auditing DSO’s and it says to the auditor that renewal is subject to BOT approval.

Regards,
Sam

DSO Regulation 2.025:
(d) All new audit firm contracts will be for a five-year period. At the end of the five-year period, the DSO may elect to extend the first contract for an additional five-year period or, at its option, issue another Request for Proposal (RFP) for the next five-year period. If the DSO chooses to issue an RFP for the second five-year period, the current audit firm may respond to the RFP for consideration for the additional five-year period.
(e) An audit firm entering into a second five-year contract shall designate a new lead audit partner for the second five-year term.
(f) For current audit firms that have served more than five years but less than ten years, the DSO, at its option, may extend the current contract to a total of ten years to include the years previously served as the auditor.
(g) Unless approved by the Board of Trustees, no audit firm may have an audit contract for more than five continuous years including previous years already served through the 2015-2016 fiscal year.

From: Elizabeth Brenneis
Sent: Monday, July 9, 2018 2:42 PM
To: Sam McCall <smmccall@fsu.edu>
Cc: James Pitts <JPitts@admin.fsu.edu>; Michele Ceci <MCeci@admin.fsu.edu>
Subject: Request for BOT Approval of Selected Audit Firm.
Hi Sam,

FSU International Programs Association, Inc. has selected James Moore & Company as the new audit firm in accordance with FSU Policy 2.025. We request approval now of the BOT. I have drafted the attached memo and the respective minutes that document the selection and approval by the Audit Committee and the full Board.

Please let me know what else you need from us to have this added to the next BOT meeting which I believe is September 4. Other than sending this information to you, do we need to do anything more?

Thank you,
Beth

Beth Brenneis, CPA
Director of Financial Management/CFO
Florida State University International Programs
A5500 University Center, 282 Champions Way
Tallahassee, FL 32306-2420
(850) 644-1625 | bbrenneis@fsu.edu
international.fsu.edu
MEMORANDUM

TO: President John Thrasher

FROM: Sam M. McCall, Chief Audit Officer

Date: August 17, 2018

SUBJECT: Agenda Items for the September 4, 2018 BOT Meeting:

Approval of Thomas, Howell, Ferguson to audit the FSU Athletic Association, Inc., as required by BOT Regulation 2.025

Request for Approval to be placed on the BOT Consent Calendar

Please find enclosed the request for approval for the above audit firm to audit the FSU Athletic Association, Inc., a Direct Support Organization. I respectfully request this item to be included on the BOT Consent Agenda for the September 4, 2018 BOT meeting.

Thank you

Attachment
MEMORANDUM

TO: John Thrasher, President
FROM: Sam M. McCall, Chief Audit Officer
DATE: August 17, 2018
SUBJECT: Request for BOT Approval of the Firm to Audit the FSU Athletics Association, Inc.

In accordance with FSU Regulation 2.025, the FSU Athletics Association, Inc. has requested BOT approval of a one-year contract with the firm of Thomas Howell Ferguson to perform the DSO financial statement audit of the Florida State University Athletics Association, Inc.

Initially, the Department of Athletics believed the Association’s financial statements would be a consolidated entity within the Department of Athletics financial statements and could be most economically and efficiently audited by the above firm which also audits the Department of Athletics. Subsequently, the Department learned that the Athletics Association financial statements must be shown with other DSO’s and not included with the Department of Athletics financial statements.

Therefore, the request for approval is for Thomas Howell Ferguson to perform the DSO audit for the 2017-2018 fiscal year, one-year, and to then issue a request for proposal going forward to coincide with the remainder of the term of the audit contract for the Department of Athletics.

The above approach is logical and continues the requirement for BOT approval of audit firms and oversight of DSO’s.
Sam McCall

From: Michael Williams
Sent: Wednesday, August 15, 2018 9:34 AM
To: Sam McCall
Cc: Kyle Clark; Michael Williams
Subject: FW: FSU Athletic Association Auditor Approval
Attachments: 0618 Audit (GAS no Single Audit) Enqltr - FSU AA sent to client.pdf

Sam,

Athletics anticipated for the FSUAA financial statements to be blended into their financial statements, which was the reason for using the same auditors. It wasn’t discovered until after the engagement that the FSUAA would need to be discretely presented and not blended. The engagement is for 1 year and not to exceed $10K, according to Matt. See Matt’s below email for a further explanation.

Thank You,

Michael

Michael Williams, CPA
Associate Vice President
Florida State University
850.644.7351

From: Matthew Behnke
Sent: Tuesday, August 14, 2018 1:28 PM
To: Michael Williams <mswilliams@fsu.edu>
Subject: RE: FSU Athletic Association

Michael,

When we reviewed 2.025, the thought was that it would be a consolidated entity with the Department of Athletics and its appearance would be as an audited fund within the financial statements. The Regulation (in subsection (d)) only mentions an RFP for an auditor change after the end of the five-year period. I think the circumstances coupled with maybe reading the regulation too narrowly probably caused us to not issue the RFP.

Under that guidance, and belief that the entity should be considered a blended component unit with the Department given the common control of the President and VP/Director of Athletics, we did not issue a separate RFP. On July 16th, it was mandated that a separate audited set of statements be provided for the FSUAA. That certainly is how we are moving forward. But, again, we didn’t issue an RFP. The FSUAA Board met on June 6th. Board Treasurer Joe Icerman presented the audit firm to the Board, which was approved unanimously. It was discussed at the time that the efficiencies of having the same auditor were substantial.
The firm has already completed interim fieldwork and are well down the road. My recommendation, if possible, would be for the 2017-2018 audit to continue and then issue an RFP (if need be) to coincide in length with the Department’s current auditor engagement term.

I apologize for the confusion. As you will also recall, the memorandum did not make the June BOT meeting agenda so it needs to be ratified at the next BOT meeting.

Does this help layout the background? The lack of an RFP was not intentional but rather the result of the blended component unit criteria and a strict reading of the Regulation.

Thanks,
Matt

---

**From:** Michael Williams  
**Sent:** Tuesday, August 14, 2018 11:54 AM  
**To:** Matthew Behnke <MBehnke@admin.fsu.edu>  
**Subject:** FW: FSU Athletic Association

Matt,

FYI

Michael

Michael Williams, CPA  
Associate Vice President  
Florida State University  
850.644.7351

---

**From:** Sam McCall  
**Sent:** Tuesday, August 14, 2018 11:42 AM  
**To:** Michael Williams <mswilliams@fsu.edu>  
**Subject:** RE: FSU Athletic Association

Michael
Sam McCall

From: Sam McCall
Sent: Wednesday, June 13, 2018 11:59 AM
To: Michael Williams
Cc: Kyle Clark; jorge.gonzalez@joe.com; Aaron Daddario; Matthew Behnke; Renisha Gibbs
Subject: RE: BOT Approval: FSU Athletic Association Financial statement Auditor

Michael

As we discussed by phone this morning, I did not realize earlier that the FSU Athletics Association is a new Direct Support Organization and different than the Department of Intercollegiate Athletics which is an auxiliary. As a result, the approval of the audit firm was not on the Audit and Compliance Committee agenda for June 7. You stated there was no balance or activity in 2016-2017. As there will be activity in 2017-2018, I will make sure that approval of the firm will be on the Audit and Compliance Committee agenda for September 4, 2018 for approval and on consent for the full BOT.

Thank you for following up
Sam

---

From: Michael Williams
Sent: Wednesday, June 13, 2018 9:19 AM
To: Sam McCall <smmc@fsu.edu>
Subject: FW: BOT Approval: FSU Athletic Association Financial statement Auditor

Sam,

Below is the email I sent on May 18th. My understanding from Matt Behnke, is the FSU Athletic Association (FSUAA) Board met on June 6th and approved their 2018-2019 budget, as well as selected Thomas Howell Ferguson PA as their auditors. Attached for your review is a copy of the Athletic Association Bylaws.

Please let me know if you have any questions.

Michael

Michael Williams, CPA
Associate Vice President
Florida State University
850.644.7351

---

From: Michael Williams
Sent: Friday, May 18, 2018 1:45 PM
To: McCall, Sam <smmc@fsu.edu> <smmc@fsu.edu>
Cc: Behnke, Matthew <MBehnke@admin.fsu.edu> <MBehnke@admin.fsu.edu>; Michael Williams <mswilliams@fsu.edu>; Kyle Clark <kyle.clark@fsu.edu>; Gibbs, Renisha <rgibb@admin.fsu.edu>
Subject: BOT Approval: FSU Athletic Association Financial statement Auditor

Sam,

The FSU Athletic Association, Inc. Board of Directors plan to meet later this month, where they will approve Thomas Howell Ferguson P.A. as their financial statement auditor. In accordance with Florida State University Regulation 2.025 section 8 Audit Firm Selection and Approval Process, the FSU Athletic Association would like to formally request Board of Trustees approval to use Thomas Howell Ferguson P.A. as their financial statement auditor beginning with the fiscal year ending June 30, 2018.

Please let me know if this email is sufficient for you to add as agenda item for your upcoming meeting in June.

Thank You,

Michael

Michael Williams, CPA
Associate Vice President
Florida State University
850.644.7351
COVER LETTER

Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

Florida State University Athletics Association, Inc.

SUBJECT: ____________________________________________
(PROPOSED CORPORATE NAME – MUST INCLUDE SUFFIX)

Enclosed is an original and one (1) copy of the Articles of Incorporation and a check for:

☐ $70.00  ☐ $78.75  ☐ $78.75  ☐ $87.50
Filing Fee     Filing Fee &     Filing Fee,  Filing Fee,
Certificate of  Certificate of  Certified Copy  Certified Copy
Status

ADDITIONAL COPY REQUIRED

FROM: Carolyn A. Egan

___________________________
Name (Printed or typed)

222 S. Copeland Street, Westcott Building, Suite 424

___________________________
Address

Tallahassee, FL 32306-1400

___________________________
City, State & Zip

(850) 644-4440

___________________________
Daytime Telephone number
cegan@fsu.edu

E-mail address: (to be used for future annual report notification)

NOTE: Please provide the original and one copy of the articles.
N/160000004377

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

☐ PICK-UP ☐ WAIT ☐ MAIL

(Business Entity Name)

(Document Number)

Certified Copies ______ Certificates of Status ______

Special Instructions to Filing Officer:

Office Use Only

000285055680

04/28/16--01001--001 **87.50

16 APR 28 PH 3:16

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

APPROVED
FILED

16 APR 28 PH 3:26

RECEIVED

16 APR 28 PH 3:08
ARTICLES OF INCORPORATION OF
Florida State University Athletics Association
(A Not-For-Profit Corporation)

ARTICLE I

Name

The name of this corporation is Florida State University Athletics Association, Inc. and its principal place of business and mailing address shall be located at 222 South Copeland Street, Suite 424, Tallahassee, FL 32304-1400.

ARTICLE II

Enabling Law

This corporation is organized pursuant to the Florida Not for Profit Corporation Act.

ARTICLE III

Purposes

Section 1. This corporation is organized and shall be operated exclusively for scientific and educational purposes and not for pecuniary profit. The corporation shall be operated exclusively for the benefit of The Florida State University. The corporation is a university direct-support organization within the definition of Section 1004.28, Florida Statutes, and as such is organized and operated exclusively to receive, hold, invest, and administer property for the benefit of The Florida State University.

The purposes of the Corporation include providing financial and administrative support to the University’s varsity sports as deemed necessary and appropriate by the University President.

Section 2. All the assets and earnings of the corporation shall be used exclusively for the exempt purposes set forth above.

ARTICLE IV

Powers and Limitations on Powers

Section 1. This corporation shall have all the powers and authority as are now or may hereafter be granted to not for profit corporations under the laws of the State of Florida.

Section 2. No part of the net earnings shall inure to the benefit of any individual, and no substantial part of its activities shall be for the carrying out of a program of propaganda or otherwise attempting to influence legislation. The corporation shall not carry on any activities not permitted to be carried on by an organization exempt from federal
income taxation under Section 501(c)(3) of the Internal Revenue Code of 1954 (or corresponding provisions of any subsequent revenue laws) or by any organization contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 (or corresponding provisions of any subsequent revenue laws). The corporation shall have no capital stock, pay no dividends, distribute no part of the income to its members, directors, or officers, and the private property of the subscribers, members, directors, and officers shall not be liable for the debts of the corporation. The corporation shall not have the power to convey, lease, pledge, or otherwise encumber assets of the State of Florida.

ARTICLE V

Incorporator(s)

The name and address of each incorporator is as follows:

<table>
<thead>
<tr>
<th>NAME</th>
<th>ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>John E. Thrasher</td>
<td>222 South Copeland St</td>
</tr>
<tr>
<td></td>
<td>Suite 211</td>
</tr>
<tr>
<td></td>
<td>Tallahassee, FL 32306-1470</td>
</tr>
</tbody>
</table>

ARTICLE VI

Membership

Section 1. The membership of this corporation shall consist of persons who are interested in the economic and educational purposes of the corporation and who meet such additional qualifications as may be prescribed in the bylaws of this corporation. Qualified persons shall become members of the corporation as provided herein.

Section 2. The voting and other rights and privileges of members and the provisions for termination of membership shall be as set forth in the bylaws of this corporation.

ARTICLE VII

Board of Directors and Management

Section 1. The affairs of the corporation shall be managed by a Board of Directors who shall serve without compensation. The Board of Directors shall consist of not less than three directors who shall be appointed by the President of The Florida State University (President). Additional directors may be provided and chosen as may be provided in the Bylaws, however, in no event shall less than fifty percent of the directors be appointed by the President.

Section 3. The President of The Florida State University shall have authority and responsibility to monitor and control the use of the University's resources and name.
ARTICLE VIII

Officers

Section 1. The officers of this corporation shall be a Chair, Vice Chair, Secretary, Treasurer, and such other officers as may be provided for in the bylaws.

Section 2. The qualifications of officers, the time and manner of electing or appointing them, the duties of and the term of office, and the manner of removing officers shall be as set forth in the bylaws.

ARTICLE IX

Location of Registered Office and Registered Agent

The address of the initial registered office of this corporation is the Office of the General Counsel, Room 424, Westcott Building, Tallahassee, Florida 32306-1400, and the name of this corporation's initial registered agent at such address is Carolyn Egan, General Counsel. Copies of all papers should also be sent to President John E. Thrasher, 211 Westcott, Florida State University, Tallahassee, FL 32306

ARTICLE X

Amendments to Bylaws and Articles of Incorporation

The Bylaws of the corporation shall be adopted at the first meeting of the Board of Directors and may be adopted, altered, amended, or repealed by a majority vote of the Board of Directors at any regular or special meeting of the Board, or by all directors signing a written statement manifesting their intention that the Bylaws be adopted, altered, amended, or repealed, and in all instances, with the written concurrence of the President of The Florida State University and the approval of the Board of Trustees of the Florida State University; provided, however, in the event of any meeting, notice thereof, which shall include the text of the proposed change to the Bylaws, shall be furnished in writing to each director of the corporation, at least twenty (20) days prior to the meeting at which such Bylaws alteration shall be voted upon.

The Articles of Incorporation of the corporation may be amended by three-fourths (3/4) vote of the Board of Directors at any regular or special meeting of the Board or by all directors signing a written statement manifesting their intention that an amendment to the Articles of Incorporation be adopted, and in all instances, with the written concurrence of the President of The Florida State University and the approval of the Board of Trustees of the Florida State University; provided, however, with respect to any meetings, notice thereof, which shall include the text of the proposed change to the Articles of Incorporation, shall be furnished in writing to each member of the corporation at least twenty (20) days prior to the meeting at which such Amendment of the Articles of Incorporation is to be voted upon.
ARTICLE XI

Term of Existence

This corporation shall commence corporate existence upon the date of signing these articles of incorporation by the incorporators and shall have perpetual existence unless it shall be dissolved pursuant to the laws of the State of Florida and these Articles of Incorporation.

ARTICLE XII

Dissolution

Upon dissolution or winding up of this corporation, all of its assets remaining after payment of all costs and expenses of such dissolution shall be disbursed to the Florida State University Foundation, Inc., a Florida Corporation not for profit, if then qualified under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954 and pertinent Treasury Regulations (or corresponding provisions of any subsequent revenue laws), or, if not, to a not-for-profit corporation to be named by the Florida State University Board of Trustees, provided that the proposed recipient corporation then qualifies under the provisions of Sections 501(c)(3) and 170(c)(2) of the Code and pertinent Treasury Regulations (or corresponding provisions of any subsequent revenue laws). The name of such entity will be included in the decertification request to the Board of Trustees of the Florida State University. None of the assets will be distributed to any members, directors, or officers of this corporation.

Registered Agent  
2128/16  
Date

Incorporator  
4/8/16  
Date

ACCEPTANCE BY REGISTERED AGENT

Having been appointed Registered Agent for the above corporation, the undersigned hereby accepts such appointment. The undersigned certifies that the undersigned is familiar with, and accepts, the obligations of that position as provided by Florida Statutes.

Carolyn A. Fran  
222 S Copeland Street,  
Westcott Building, Suite 424  
Tallahassee, FL 32306
2018 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

DOCUMENT#: N16000004377

Entity Name: FLORIDA STATE UNIVERSITY ATHLETICS ASSOCIATION, INC.

Current Principal Place of Business:
403 STADIUM DRIVE WEST
TALLAHASSEE, FL 32306

Current Mailing Address:
403 STADIUM DRIVE WEST
TALLAHASSEE, FL 32306 US

FEI Number: 81-3227626

Name and Address of Current Registered Agent:
THRASHER, JOHN E
211 WESTCOTT
FLORIDA STATE UNIVERSITY
TALLAHASSEE, FL 32306 US

Certificate of Status Desired: No

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent

Officer/Director Detail :

<table>
<thead>
<tr>
<th>Title</th>
<th>Name</th>
<th>Address</th>
<th>City-State-Zip</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>UNIVERSITY PRESIDENT</td>
<td>222 SOUTH COPELAND STREET, SUITE 424</td>
<td>TALLAHASSEE FL 32304-1400</td>
</tr>
<tr>
<td></td>
<td>THRASHER, JOHN</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>VICE PRESIDENT</td>
<td>403 STADIUM DRIVE WEST</td>
<td>TALLAHASSEE FL 32306</td>
</tr>
<tr>
<td></td>
<td>WILCOX, STANLEY</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUSINESS MANAGER</td>
<td>403 STADIUM DRIVE WEST</td>
<td>TALLAHASSEE FL 32306</td>
</tr>
<tr>
<td></td>
<td>BEHNKE, MATTHEW</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Title FACULTY

Name PERREWE, PAMELA

Address 403 STADIUM DRIVE WEST

City-State-Zip: TALLAHASSEE FL 32306

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: MATTHEW P. BEHNKE BUSINESS MANAGER 04/06/2018

Electronic Signature of Signing Officer/Director Detail Date
BYLAWS
Florida State University Athletics Association, Inc.
(A Not-For-Profit Corporation)

ARTICLE I
Board of Directors

Section 1. Membership and Term of Office. The Board of Directors shall consist of up to five voting members. Directors shall be appointed by the University President. Directors shall serve three-year renewable terms and appointments shall be staggered so that one-third of the appointments will be up for renewal each year.

Section 2. Powers and Duties of the Board of Directors. The affairs, activities, and concerns of the Corporation shall be vested in the Board of Directors. The affairs of the Corporation include providing financial and administrative support to the University's varsity sports as deemed necessary and appropriate by the University President. All management functions shall be exercised by the Board of Directors. The Board of Directors shall approve operating budgets on an annual basis. These budgets shall be approved by the University President and recommended by the University President to the University Board of Trustees for approval. The University President shall have authority and responsibility to monitor and control the use of the University's resources and name, monitor compliance of the Corporation with federal and state laws, and approve contributions of funds or supplements to support intercollegiate athletics. The University President shall review quarterly expenditure plans. The Corporation and its Directors shall comply with all regulations adopted by the Florida Board of Governors and University Board of Trustees with regard to the operation of direct-support organizations. The Corporation and its Directors shall also comply with all rules and regulations, now-existing and as modified, of the National Collegiate Athletic Association and of the Atlantic Coast Conference.

Section 3. Meetings. A regular annual meeting of the Board of Directors shall be held at a date and time set by the Board of Directors. Notice of the meeting, signed by the Secretary, shall be provided to each Director at least five days before the time appointed for the meeting. Special meetings of the Board may be called by two or more Directors or by the University President with three days' notice to each Director. The University President shall act as Chair of the Board of Directors and shall preside at meetings of the Board of Directors; in the absence of the University President, the Board may appoint any Director to preside. Proxies, general or special, shall not be accepted for any purpose in the meetings of the Board of Directors.

Section 4. Quorum. A majority of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board. If a quorum is not present, a majority of those present may adjourn the meeting without further notice.

Section 5. Manner of Acting. The act of a majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number is required by law or by these Bylaws, provided that the University President votes in favor of the majority.

Section 6. Vacancies. In the case of a vacancy, additional appointments shall be filled by the University President as the University President deems appropriate.
Section 7. Order of Business. Any question as to the priority of business shall be decided by the Chair without debate. This order of business may be altered or suspended at any meeting by a majority vote of the members present.

ARTICLE II
Removal of Members

Any Board member appointed by the University President may be removed by the University President up written notice.

ARTICLE III
Officers

Section 1. Number. The officers of this corporation shall be a President, a Vice President, a Secretary, and a Treasurer. Directors may serve in one or more officer roles.

Section 2. Appointment. The officers shall be appointed by the University President, shall serve for a term of one (1) year, and may be reappointed. However, the President of the Corporation shall be selected by the Board of Directors based upon the recommendation of the University President and shall report directly to the University President.

Section 3. Duties of Officers. The duties and powers of the officers of the Corporation shall be as follows:

President. The President of this Corporation (who shall be a Director) shall be a member ex officio, with the right to vote, on all committees. At the regular annual meeting of the Board of Directors and at such other times as he deems proper, he shall communicate to the Board of Directors such matters and make such suggestions as may in his opinion tend to promote the prosperity and usefulness of the Corporation. The President of this Corporation shall act as the Chief Executive Officer of this corporation and shall do and perform such other duties as may be assigned to him by the Board of Directors. The President of this Corporation is authorized to execute, in the name of Florida State University Athletics Association, Inc., with the Secretary attesting, all certificates, contracts, deeds, notes and other documents or legal instruments authorized or issued by the Board of Directors. In the absence or unavailability of the President of the Corporation to execute in the name of Florida State University Athletics Association, Inc., all certificates, contracts, deeds, notes and other documents or legal instruments authorized or issued by the Board of Directors, any member of the Executive Committee may sign on behalf of the Corporation with the Secretary attesting to the authority of the officer/director and the authenticity of the signature. To facilitate the day-to-day operation of the Corporation, the President of the Corporation, or his or her designee, is authorized to make expenditures and/or obligations outside of the approved budget in amounts up to $10,000, with such expenditures and/or obligations presented for information purposes to the Board of Directors at its next meeting. The President of this Corporation or his/her designee is also authorized to negotiate, enter into and execute contracts and to fix and collect fees, other payments, and donations that may accrue by reason thereof.

Vice President. The Vice President shall assist the President of the Corporation in carrying out the programs of the Corporation. In the event of the prolonged absence or disability of the President of the Corporation, the Board shall appoint the Vice President as acting President, and, as such the
acting President shall have all the authority and duties vested in the President.

Secretary.  The Secretary shall keep full and accurate minutes of all meetings of the Board of Directors and Executive Committee in a book provided for that purpose and shall transmit all notices required by the Bylaws of this corporation. The Secretary shall have custody of the corporate seal of the corporation. The Secretary may sign documents with the President of the Corporation in the name of this corporation and, when required, shall affix thereto the seal of the Corporation. The Secretary shall have charge of all official records of this corporation which shall be at all reasonable times open to the inspection of any Director, and shall in general perform all duties incident to the management of the office of Secretary for the Board of Directors. The Secretary shall exercise such authority to collect revenues and make routine expenditures delegated by the Board of Directors, the Executive Committee, or the President. In the absence or unavailability of the Secretary to attest to the execution of the documents referenced above, the Treasurer of the Corporation is designated to attest to the authority of the officer/director and, when required, to affix thereto the seal of the Corporation.

Treasurer. The Treasurer shall render to the Board of Directors an account and statement of all major financial transactions at the annual meeting of the Board and at other times as the Board may determine. The Treasurer will prepare an annual budget for the corporation for approval by the Board of Directors. The treasurer shall provide the University with quarterly reports of expenditures based on a July 1 fiscal year, and will submit their annual budget to the University by May 1 for approval by the University President and then submission for final approval by the Board of Trustees. The Treasurer shall work closely with the Business Manager to ensure solvency and financial strength of the corporation. The Treasurer shall coordinate with the Business Manager to establish and maintain written procedures to execute the following responsibilities of the Business Manager who will:

- Receive and keep the funds of this corporation;
- Pay out funds only in accordance with the guidelines established by the Board of Directors;
- Deposit all monies, checks, and other credits to the account of this corporation in such bank or banks or other depositories as the Board of Directors may designate;
- Review all receipts and vouchers for payment made to this corporation;
- Review all vouchers and checks made by this corporation;
- Regularly maintain a full and accurate account of all monies received and paid out on accounts administered by this corporation; and
- At all reasonable times exhibit the books and accounts to any Director of this corporation.

Section 4. Audit. The Chair of the Board of Directors in coordination with the Corporation’s Audit Committee shall arrange for the auditing of the books, records, and accounts of the Corporation by an independent certified public accountant at the close of every Fiscal Year in accordance with accounting principles generally accepted in the United States of America as contained in the applicable AICPA Professional Standards promulgated by the American Institute of Certified Public Accountants, Section 1004.28(8), Florida Statutes, the rules adopted by the Auditor General pursuant to Section 11.45(8), Florida Statutes, and the Florida State University regulations and policies (the "Audit Standards"). The identity of donors desiring anonymity
shall be protected. The independent certified public accountant shall be issued an engagement letter which provides that the accountant will render his or her opinion on the financial statement and result of the operation. The annual audit and management letter shall be forwarded by the University President to the University Board of Trustees for review and oversight no later than the end of the fourth month following the close of the Corporation's fiscal year. The Audit Committee shall meet annually with the independent auditor out of the presence of the Corporation's management about internal controls and the completeness and accuracy of the Corporation's financial statements. The annual audit report shall be submitted to the Auditor General within 9 months after the end of the Corporation's fiscal year.

Section 5. Vacancies. Vacancies in any office shall be filled by the University President based on the recommendation of the Board of Directors, made at its regular annual meeting or at a meeting specifically called for that purpose. However, in the case of a vacancy in the office of President of the Corporation, that officer shall be selected by the Board of Directors based upon the recommendation of the University President.

Section 6. Compensation of Officers. The officers shall receive no special salary or compensation for being officers of this corporation other than their usual salaries as employees of Florida State University, if so employed.

ARTICLE IV
Amendments

The Bylaws of this corporation may be amended by a two-thirds vote of the current Directors of this corporation at any duly organized meeting, subject to final approval by the University President and the University Board of Trustees and all applicable Board of Governors and University regulations. Upon statutory enactments, amendments to existing laws or promulgation of rules affecting University support organizations by the University Board of Trustees or the University, the Board of Directors shall meet and amend the Bylaws to remain in conformity with such changes. A special meeting may be held for such purposes.

ARTICLE V
Fiscal Year

The fiscal year of this corporation shall commence on July 1 of each year and end on June 30 of the following year.

ARTICLE VI
Employment

Any person employed by the Corporation or serving as a Director shall not be considered to be an employee of the Florida State University Board of Trustees by virtue of such employment. The Corporation shall provide equal employment opportunities to all persons in accordance with the University's non-discrimination policy.

ARTICLE VII
Indemnification

Section 1. Indemnification. Pursuant to Sections 607.0850 and 617.0831, Florida Statutes, any person who was or is a party, or is threatened to be
made a party, to any threatened, pending, or completed action, suit, or proceeding whether civil, criminal, administrative, or investigative (other than an action by, or in the right of, the Corporation), by reason of the fact that he or she is or was a Director or Officer of the Corporation shall be indemnified against expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred by the Director or Officer in connection with such action, suit, or proceeding, including any appeal thereof, but only if he or she acted in good faith and in a manner he reasonably believed to be in, or not opposed to, the best interest of the Corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful.

Section 2. Authorization of Indemnification. Any indemnification hereunder shall be made by the Corporation only upon a determination that indemnification of the Director or Officer is proper in a specific case because he or she has met the standard of conduct set forth in Section 1 above. Such determination shall be made by the Board of Directors by a majority vote of a quorum consisting of Directors who were not parties to such action, suit or proceeding or, if such quorum is not obtainable, by a majority vote of a committee duly designated by the Board of Directors (in which Directors who are parties may participate) consisting solely of two or more Directors not at the time parties to the action, suit, or proceeding or by a committee comprised of individuals who were not parties to such action, suit, or proceeding where such committee is selected by a majority vote of the full Board of Directors (in which Directors who are parties may participate).
July 12, 2018

MEMORANDUM

To: Chairs, University Boards of Trustees
    University Presidents

From: Ned Lautenbach, Chair

Subject: Performance Based Funding
         Data Integrity Certification Process and Audit

Since it was approved by the Board of Governors in January 2014, the Performance Based Funding Model has incentivized universities and their boards of trustees to achieve excellence and performance improvements in key areas aligned to the SUS Strategic Plan goals. Over the past five years, the Performance Based Funding state investment has totaled approximately $985 million in additional state funding, demonstrating unprecedented support for the System. This is a great testament to the value of the state university system to educational and economic growth of this great state. These investments have allowed the system to keep tuition flat for our students.

For the 2018-2019 fiscal year, the investment into performance based funding has grown to an all-time high of $560 million including $265 million in state investment and $295 million in institutional investment. With this investment, universities have demonstrated the ability to achieve excellence and improvements in the 10 key metrics, including graduation and retention rates. The U.S. News & World Report released March 9, 2018, ranked Florida as the best state for higher education for the second year in a row. The Performance Based Funding Model works!

In November 2017, the Board of Governors evaluated the model’s metrics and approved changes to metrics 4 and 7. Changes to these metrics align with Senate Bill 4, signed into law during the 2018 Legislative Session. Metric 4 is now focused on four-year graduation rates rather than six-year graduation rates. Metric 7, regarding university access rates, now has differentiated benchmarks and scoring based on the varying access rate levels among our universities.
June 29, 2018
Page 2

A key component of the model’s success is the ability of the Board of Governors to rely on information you provide for Performance Based Funding decision-making. I would like to 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. I would also like to thank your chief audit executives for focusing a significant portion of their office’s resources to auditing your university’s Performance Based Funding-related controls, processes, and data submissions. Collectively, these efforts allow you to confidently certify data submissions to the Board of Governors and enhance public trust and confidence in this process.

As a result, I am asking that each university president again complete a Data Integrity Certification (attached). When completing this certification, you should evaluate each of the 12 prepared representations. If you are able to affirm a representation, do so. If you are not able to make a representation as prepared, provide an explanation or modification in the space provided. It is important that representations be modified to reflect audit findings. The certification document shall be signed by the president and board of trustees chair after being approved by the board of trustees. The completed Data Integrity Certification shall be submitted to the Office of Inspector General and Director of Compliance.

To make such certifications meaningful, university boards of trustees shall direct the university chief audit executive to perform, or cause to have performed by an independent audit firm, an audit of the university’s processes that ensure the completeness, accuracy, and timeliness of data submissions. It is our intent that such audits include testing of data that supports performance funding metrics. Such testing is essential to determining if processes are in place and working as intended.

The scope and objectives of the audit should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit shall be performed in accordance with the current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc.

The results of this audit shall be provided to the Board of Governors after being accepted by the university’s board of trustees. The audit report shall include the university’s corrective action plan designed to correct any audit findings. The audit results shall support the president’s certification which shall include any noted audit findings. The completed Data Integrity Certification and audit report shall be
submitted to the Office of Inspector General and Director of Compliance no later than March 1, 2019.

I ask that you consider this deadline when establishing dates for your 2019 board of trustees meetings as we will need these audits and certifications included in our March Board of Governors meeting materials.

We appreciate your cooperation and assistance in ensuring the integrity of the performance funding process.

If you have questions regarding these requirements, please do not hesitate to contact the Board of Governors Inspector General at BOGInspectorGeneral@flbog.edu or 850-245-0466.

NCL/jkm

Attachment
Good morning

I had been informed that this year’s Performance Based Funding certification had 12 statements to be certified to by the President and BOT Chairman rather than the 11 statements contained in prior year certifications. Therefore, this morning, I compared the certifications from 2018 (last year) to the required certification for 2019 (this coming year).

The following is the additional certification # 12.

"12. I certify that I agreed to the scope of work for the Performance Based Funding Data Integrity Audit conducted by my chief audit executive."

I met with staff this past Wednesday afternoon to begin planning for the 2019 PBF audit. We will make sure that you are aware of the scope of this year’s audit and planned data testing when we hold the PBF entrance conference. I suspect the additional certification relates to the view that some university audit offices are placing significant reliance on internal controls and therefore performing significantly less testing of the data than envisioned by the BOG. We have consistently received compliments from the BOG IG as to the quality of our report and as to the amount of testing that we perform.

Regards,

Sam
Sam McCall

From: Maleszewski, Joseph <Joseph.Maleszewski@flbog.edu>
Sent: Wednesday, February 8, 2017 9:01 AM
To: McCall, Sam
Cc: Clark, Lori
Subject: FW: 2016-2017 Performance Based Funding Audit
Attachments: PBF Transmittal letter to President and BOT Chair - with Letterhead.pdf; PBF Final Report 2016-17.pdf; 2016-2017_PBF_Certification Form Final.docx

Sam –

Very nice! The exceptional level of detail makes it clear what was done, what you found and what you recommend. It is clear that a lot of hard work went into the work product!

Thanks

Joe

Joe Maleszewski, MBA, CIA, CGAP, CISA, CIG, CIGA, CIGI, CCEP
Inspector General

State University System of Florida
Board of Governors
325 West Gaines Street, Suite 1814
Tallahassee, Florida 32399-0400
(850) 245-9247 | Fax: (850) 245-9192
joseph.maleszewski@flbog.edu | www.flbog.edu

From: Ulrich, April [mailto:AWUlrich@admin.fsu.edu]
Sent: Wednesday, February 08, 2017 8:49 AM
To: Thrasher, John <jthrasher@fsu.edu>; maximo@sunshinegasoline.com; kathrynballard@embarqmail.com; billybuzzett@mchsi.com; eburr@greenpointellc.com; craig@bagsinc.com; tracy@duda.com; Fiorito, Susan <sfiorito@jimmoranschool.fsu.edu>; markhillis64@yahoo.com; leslie@thinkbg.com; bsasser@dollarstore.com; Brent.Sembler@sembler.com; fsugapresident@admin.fsu.edu; Maleszewski, Joseph <Joseph.Maleszewski@flbog.edu>
Cc: joegruters@gmail.com; Aggelis, Kitty <KAggelis@admin.fsu.edu>; Harrell, Heather <hhharrell@fsu.edu>; Williams-Lawyer, Carolyn <cwilliams-lawyer@admin.fsu.edu>; McCall, Sam <ssmccall@fsu.edu>; Foley, Janice <jfoley2@fsu.edu>
Subject: FW: 2016-2017 Performance Based Funding Audit

Good morning:

Please find above our 2016-2017 Performance Based Funding audit report, the transmittal letter to Chairman Burr and President Thrasher regarding the audit results, and the BOG required PBF Data Integrity Certification to be signed by
Chairman Burr and President Thrasher at the February 22, 2017, BOT meeting. Although you will see the same documents in the BOT meeting package, it is our policy to send each audit report issued by the Office of Inspector General Services to you separately.

I am pleased to report that the audit showed there is adequate basis of support for Chairman Burr and President Thrasher to sign the PBF Certification due to the BOG by March 1, 2017. For this year’s report, we can provide assurances that President Thrasher and Chairman Burr can sign the BOG required Data Integrity Certification without modification. This is the first year that we have no recommendations for which a corrective action plan is needed. We express our appreciation for the cooperation received during the audit from everyone involved and especially to Rick Burnette, the University Data Administrator. Without every one’s help, we would not have completed the audit in a timely manner. This audit and the related certification are very important to the University as part of the BOG Performance Based Funding initiative. This audit will be presented to the BOT Business, Finance and Audit Committee for their comments prior to being presented to the full BOT for their approval for President Thrasher and Chairman Burr to sign the certification.

If you have questions prior to the February 22, 2017, meeting please contact me.

Regards,
Sam McCall

Sam M. McCall, PhD, CPA, CGMA, CGFM, CIG, CIA, CGAP, CIG
Chief Audit Officer
Office of Inspector General Services
Florida State University
Suite 407 Westcott Building
222 South Copeland Street
P.O. Box 3061390
Tallahassee, FL 32306-1390
Phone: 850-644-0651
Office: 850-644-6031
Fax: 850-644-2576
Email: smmccall@fsu.edu Web: www.igs.fsu.edu
<table>
<thead>
<tr>
<th>Milestone</th>
<th>Start Date</th>
<th>End Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Statement Audit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interim fieldwork</td>
<td>07/09/18</td>
<td>07/12/18</td>
</tr>
<tr>
<td>Final PBC list delivered to Boosters’</td>
<td>07/16/18</td>
<td>07/16/18</td>
</tr>
<tr>
<td>6/30/18 trial balances uploaded to collaborate</td>
<td>08/31/18</td>
<td>08/31/18</td>
</tr>
<tr>
<td>PBC schedules completed and uploaded to collaborate</td>
<td>09/07/18</td>
<td>09/07/18</td>
</tr>
<tr>
<td>Audit Fieldwork</td>
<td>09/17/18</td>
<td>10/12/18</td>
</tr>
<tr>
<td>Progress meeting</td>
<td>09/20/18</td>
<td>09/20/18</td>
</tr>
<tr>
<td>Progress meeting</td>
<td>09/27/18</td>
<td>11/21/18</td>
</tr>
<tr>
<td>Partner review of financial statements</td>
<td>10/04/18</td>
<td>10/04/18</td>
</tr>
<tr>
<td>Progress meeting</td>
<td>10/04/18</td>
<td>10/04/18</td>
</tr>
<tr>
<td>All requests for audit documentation (subsequent to PBC list) have been</td>
<td>10/05/18</td>
<td>10/05/18</td>
</tr>
<tr>
<td>provided</td>
<td>10/10/18</td>
<td>10/10/18</td>
</tr>
<tr>
<td>RSM - concurring partner review</td>
<td>10/08/18</td>
<td>10/08/18</td>
</tr>
<tr>
<td>RSM to provide first draft of financial statements to Boosters’ (including draft opinions)</td>
<td>10/11/18</td>
<td>10/11/18</td>
</tr>
<tr>
<td>Potential audit findings presented to Boosters’ - if applicable</td>
<td>10/05/18</td>
<td>10/05/18</td>
</tr>
<tr>
<td>Progress meeting</td>
<td>10/11/18</td>
<td>10/11/18</td>
</tr>
<tr>
<td>Remaining open items / unresolved testing / missing documentation to be</td>
<td>10/12/18</td>
<td>10/12/18</td>
</tr>
<tr>
<td>completed</td>
<td>10/15/18</td>
<td>10/15/18</td>
</tr>
<tr>
<td>If Applicable - draft audit findings presented to Boosters’ for review</td>
<td>10/15/18</td>
<td>10/15/18</td>
</tr>
<tr>
<td>and comment</td>
<td>10/15/18</td>
<td>10/15/18</td>
</tr>
<tr>
<td>Boosters’ to provide MD&amp;A to RSM for review and inclusion in financial</td>
<td>10/17/18</td>
<td>10/17/18</td>
</tr>
<tr>
<td>statements</td>
<td>10/17/18</td>
<td>10/17/18</td>
</tr>
<tr>
<td>Boosters to provide any responses to audit findings - if applicable</td>
<td>10/17/18</td>
<td>10/17/18</td>
</tr>
<tr>
<td>Final Draft for Board Distribution to be provided to Boosters</td>
<td>10/17/18</td>
<td>10/17/18</td>
</tr>
<tr>
<td>Progress meeting</td>
<td>10/18/18</td>
<td>10/18/18</td>
</tr>
<tr>
<td>Draft representation letters provided to Boosters’ for review</td>
<td>10/19/18</td>
<td>10/19/18</td>
</tr>
<tr>
<td>Representation letters executed by Boosters</td>
<td>10/24/18</td>
<td>10/24/18</td>
</tr>
<tr>
<td>RSM delivers PDF financial statements with signed opinions</td>
<td>10/24/18</td>
<td>10/24/18</td>
</tr>
<tr>
<td>SAS 114 communications delivered to Boosters’</td>
<td>10/24/18</td>
<td>10/24/18</td>
</tr>
<tr>
<td>Bound financial statements delivered to Boosters’ (10 Copies)</td>
<td>10/30/18</td>
<td>10/30/18</td>
</tr>
</tbody>
</table>
Title IX

"No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance."

Audit of Title IX Compliance

August 10, 2018

Sam McCall, PhD, CPA, CGMA, CGFM, CIA, CGAP, CIG, Chief Audit Officer
Dean Gibson

I am following up on my letter of June 13, 2018, regarding an audit of the FAMU-FSU College of Engineering. Subsequent to that letter, staff made some preliminary inquiries and learned that reviewing FSU responsibilities for the Colleges is not possible without also considering FSU’s partnership with FAMU. While this was not surprising, such recognition caused me to reach out to the Board of Governors Inspector General and the FAMU Inspector General to discuss the planned audit. I ask them to respectively speak to the BOT Chancellor and Audit Committee Chairperson and the FAMU President and the Audit Committee Chairperson. The question was whether they were agreeable to an audit and, if so, were they agreeable for the audit to be performed jointly by FSU and FAMU audit offices. We were told they were agreeable.

To allow this audit to occur in a logical manner, the FAMU Vice President for Audit and Compliance will include the audit topic on his 2018-19 Annual Audit Plan for full FAMU BOT approval. I will do the same for FSU. The FSU BOT meets September 4, 2018. Assuming the FAMU and FSU Boards approve the joint audit, I expect the audit to begin in an October time frame. The start will depend on priorities at the time. I am aware that both University audit offices will be heavily involved in the annual Performance Based Funding Audit. Therefore, a starting date may be affected by our audit priorities and by your thoughts.

I hope this e-mail is helpful. My desire is for the audit to address important and high level issues for which we receive comments and suggestions that result in positive program enhancements. Please be thinking about issues you would like for us to jointly address. If you have any questions or comments about this e-mail, please respond or call Rick Givens (FAMU) at 412-7803 or me at 644-0651.

Regards,
Sam McCall
FSU Chief Audit Officer
Memorandum of Agreement

On the

Management Plan of the College of Engineering

between

Florida A &M University, Florida State University, and the Chancellor, State University System of Florida

Tallahassee, Florida

Memorandum of Agreement on the Management Plan of the College of Engineering between The Florida Agricultural and Mechanical University and The Florida State University

Articles of Agreement
Article 1. Governance of the College

Florida Agricultural and Mechanical University (FAMU) and the Florida State University (FSU) acknowledge the establishment of the Joint College of Engineering (Joint College) with engineering curricula subdivided into programs and degrees as approved by the Board of Governors of the State University System of Florida.

The Joint College shall be known as the College of Engineering of Florida Agricultural and Mechanical University and Florida State University. The acronym FAMU-FSU COE or JCOE may be used as an abbreviated designation of the College.

Article 2. Joint College Management Council

The Joint College Management Council (Management Council) consists of the Chancellor, and the Presidents (or their designees), Provosts, Vice Presidents for Research, and Chief Financial Officers of the two universities.

The Dean of the Joint College and two student representatives, appointed by the respective Student Government Association presidents, shall be ex-officio non-voting members of the Management Council.

The Management Council shall function as a policy-making body for the Joint College in all matters except those that are governed by individual University rules, regulations, policies and procedures. The Chancellor shall serve as the presiding officer of the council. Meetings shall be held at least quarterly, and may be called at the request of either President, the Chancellor or the Dean.

The Management Council may invite participants to discuss topics and appoint subcommittees to study specific issues.
Article 3. Administration of the College

There is a single Dean who reports functionally to the two Provosts and administratively and operationally to the Provost of Florida Agricultural and Mechanical University. The Management Council has designated the academic home of the Dean to be Florida Agricultural and Mechanical University.

The Dean is responsible for the planning, administration and operation of engineering programs and supporting units in the Joint College. The Dean formulates the budget, under the direction of the Provosts, for the Joint College and secures the funding according to the procedures of each university and the advice of the Management Council. The budget designated as the joint engineering budget shall be approved by the Management Council. The Management Council has designated FSU as fiscal agent, with fiduciary responsibility for the state allocated budget.

Each university, based on need, may allocate their own funds to support the Joint College. These funds will remain with the individual university and will not be accounted for as part of the Joint College budget.

The Dean is responsible for appointing College of Engineering faculty, staff and administration within established procedures of each university.

The President of Florida Agricultural and Mechanical University shall appoint the Dean of the JCOE in consultation with the President of Florida State University. The Presidents shall consider the recommendations of a search committee, and the composition of the search committee will be determined by the Presidents and approved by the Management Council.

College staff will be given access to both universities’ processes and data as needed to perform their jobs.

Article 4. Faculty Appointment, Promotion and Tenure

Faculty members are appointed by and hold tenure, when earned, in a department of the Joint College through one of the two participating universities. Faculty appointed at either university must meet uniform Joint College promotion and tenure standards. Upon the recommendation of the elected Joint College Promotion and Tenure Committee, the Dean shall make promotion and tenure recommendations to the respective universities in accord with their applicable regulations and procedures. These regulations and procedures shall be consistent, insofar as possible, with existing university regulations and procedures, and with collective bargaining agreements.
Faculty members employed by one university are automatically designated "Joint College" faculty thereby being considered a faculty member of both universities for purposes of carrying on the teaching, research and service responsibilities of the Joint College and have, except tenure, faculty privileges at both universities.

**Article 5. Students and Degrees**

Students are admitted to and graduated from either of the two participating universities. Students will be held to uniform grading standards, regardless of admitting university. Students choosing to enter an engineering program are first admitted to the Pre-engineering Program consisting of a basic set of science, mathematics, introductory engineering and liberal studies subjects. Admission to an engineering program as an engineering major at the Joint College is made after the student completes satisfactorily a prescribed set of prerequisite courses in mathematics and science at either of the two universities. Performance requirements for these prerequisites shall be set by the Joint College and approved by both universities. These requirements shall be uniform for students at both universities, and will supersede any conflicting university policies.

Registration for courses at the Joint College shall be made through the procedures of the university at which the student matriculates. The university registrars shall be the repositories of official records of student performance. All official academic records of students shall be made available to the Joint College as permitted by law.

Within the Joint College, upon the recommendation of the engineering faculty, the Dean may recommend to the Management Council policies and procedures affecting student life with the Joint College. Students shall be subject to the Student Code of Conduct regulations of their home university. The Joint College of Engineering, where possible, will follow a common set of procedures to address alleged Code violations. Responsibilities for and procedures related to student life outside the Joint College shall be handled through the normal channels of the university in which the student is enrolled.

Upon successful completion of an engineering degree program, a student shall receive a diploma from The Florida Agricultural and Mechanical University or The Florida State University, which indicates that the degree is awarded by the FAMU-FSU Joint College of Engineering.

**Article 6. Curriculum**

There is a single engineering curriculum at the Joint College specific to each
engineering program. All undergraduate degree programs at the Joint College shall be established to meet the requirements for accreditation of the Accreditation Board for Engineering and Technology (ABET).

The establishment of new degree programs or termination of existing degree programs shall be approved by the Boards of Trustees of both universities.

Faculty of the Joint College is responsible for developing and implementing the engineering curriculum leading to academic degrees in conjunction with the curriculum committees at the respective universities.

Faculty of each university may teach courses which they are qualified to instruct. Both universities shall honor all courses taught at the Joint College for degree credit. Degree curricula, requirements and course descriptions shall be published identically in the bulletins/catalogs of both universities.

Article 7. Responsibilities of FAMU and FSU

The Joint College is an integral part of each university. Each university has responsibilities for and obligations to support and maintain the operation of the Joint College. The Joint College uses the business and other support services of both universities and is prohibited from developing an autonomous administrative structure that is not responsible to the two universities, unless otherwise specified in this agreement.

The Joint College should be regarded as a single entity and the Dean is responsible for initiating and ensuring other support from the universities as the need arises.

FAMU and FSU shall work jointly to ensure that the most efficient and effective services are provided to the Joint College students, faculty and staff.

Article 8 Semi-Annual Reports

The Management Council shall receive reports from the appropriate responsible party on the following topics, and may require additional reports at its discretion:

a. Recruiting, enrollment and graduation by gender and ethnicity;

b. Adequacy and consistency in academic preparation and achievement;

c. Budget and expenditures;

d. Facilities Planning and Construction;

e. Research funding and activities;

f. Faculty hiring, promotion, tenure, and integration; and

g. Technology transfer and commercialization activities.
Article 9. Provisions

Any voting member of the Management Council may propose amendments or modifications to this agreement. Any amendment or modification to this agreement shall be approved by a two-thirds vote of the Management Council. Any matters not specifically referenced in this agreement may be resolved by consensus of the Dean and the two presidents; or may be referred to the Management Council for resolution.
Appendix 1

A. Construction
The Management Council shall designate one university to have oversight responsibility for all construction projects at the Joint College that are initiated after June 30, 2016. FSU is responsible for the Joint College of Engineering construction.

B. Furniture and Equipment
Purchases of furniture and other movable equipment must be approved by the Dean or designee.

The purchasing procedures and property inventory records should follow the institution which the research dollars have been awarded to.

Once a project has been closed or the property fully depreciated, the property shall be transferred to the Joint College of Engineering under the FSU property management system.

C. Maintenance
FSU is responsible for Joint College building maintenance, janitorial services, and landscaping/grounds-keeping.

Support for special services (dedications and receptions) will be provided by FSU, but the Dean may request such services of either university when conditions warrant.

D. Security and Safety
FSU will provide security for Joint College facilities. FSU Environmental Health and Safety will provide services to the Joint College. Emergency management, including closing the facility, is handled by FSU. If either university suspends classes, the college will suspend all classes.

E. Budget and Finance
The Joint College budget has been appropriated as a single entity in the General Appropriations Act. The Management Council has designated FSU as fiscal agent, with fiduciary responsibility to maintain a separate and identifiable account for the Joint College.

The legislative budget request for the Joint College shall be developed by both Universities and approved by the Management Council.

The Dean will recommend and request approval of an annual operating
budget by the Management Council.

Budget reports will be provided to the Management Council on at least a quarterly basis.

F. Risk Management and Insurance
As noted in Section D, FSU will be responsible for environmental health and safety matters.

Student/employee injury or unemployment compensation is the responsibility of the university at which the individual is enrolled or employed.

Dealing with building and equipment damage or destruction related to research will be managed according to the procedures of the institution which has been awarded funds and in accordance with federal acquisition requirements.

G. Minor Renovation Projects

The Joint College will receive its pro-rata share of any minor maintenance appropriations made to the State University System, which will be titled in the name of the Joint College.

FSU, as fiscal agent, will manage renovation project funds unless otherwise agreed to between the two institutions.

H. Purchasing
Purchasing for general educational and general items will be handled by FSU. Research related purchases will follow the purchasing procedures for the institution which has been awarded funds.

I. Space Inventory
Space will be separately identified as belonging to the Joint College and will be addressed in the FSU space inventory system.

FSU will be responsible for the reporting of Joint College space to external entities as may be required, including, but not limited to, the Board of Governors, the Department of Financial Services, and the Department of Environmental Protection.

In addition, both universities may separately identify some space on its main campus as being assigned to the Joint College while remaining on the space
inventory of the respective university.

J. Property Inventory
Furniture and equipment will be separately identified as belonging to the Joint College and will be addressed in the FSU property inventory system. Property related to research will be managed according to the procedures of the institution which has been awarded funds and in accordance with federal acquisition requirements.

K. Postal Services
The Joint College receives US mail directly, and interchanges mail with both campus internal mail systems.

L. Food Services and Vending
FSU shall be responsible for food services and will ensure that FAMU students can utilize their meal plans at the Joint College. Net revenue generated from the Joint College sales will be credited to the Joint College for its use.

FSU shall be responsible for vending services. Agreements held by FAMU will terminate at the end of their existing terms and the activities will transfer to FSU. The earned proceeds from concessions will be a part of the FSU Concessions Fund and will provide support for those Joint College activities, which are normally funded from the Concessions Account.

M. Other Contractual Agreements
Future revenue contracts shall be the responsibility of FSU as fiscal agent. Net revenues generated from other contractual agreements will be credited to the Joint College for its use.

N. Messenger Services including Telephones
FSU will be responsible for the operation and maintenance of all telecommunications including, without limitation, telephones.

O. Utilities
This responsibility rests with FSU as fiscal agent.

P. Transportation
Each university shall provide reasonable transportation for its students’ education at the joint college. The funding for these services should not be a Joint College expense and should come from other resources.
Q. Parking and Traffic

FSU will be responsible for administering the parking program including the issuance of citations for violating parking regulations.

Vehicles properly identified as belonging to Board of Governors’ members, or their staff, may park at Joint College without charge when on official business.

R. Information Technology
1. The Joint College will initiate recommendations for information and computer acquisitions through the FSU planning process and will be included in the FSU computer plans.

FSU will provide such central maintenance for the Joint College as it provides for other colleges.

2. Planning and Managing Information and Computer Systems: FSU will be responsible for planning and managing the information and computer systems in full consultation with the Dean and in coordination with FAMU.

S. Personnel
Insofar as possible, the Joint College operates with its own uniform policy, but where legitimate institutional differences exist beyond the level of the Joint College, each employee is responsible to his or her own university.

The same principle holds for each category of employee, USPS, A&P and Faculty. Faculty meet uniform Joint College criteria for promotion and tenure and upon recommendation by the Joint College, proceed through the separate university procedures.

T. Miscellaneous Functions
1. Career Services
Both institutions will work collaboratively with the Dean to coordinate career services within the college and will accommodate and provide open access to students regardless of their home institution. The universities have agreed that there will not be a separate engineering career services function, but there will be career services staff members from both institutions who will work in partnership with each other to provide career services within the College of Engineering.

2. Coordination with Other Facilities
The Dean will work with facilities offices of both universities and with
Innovation Park to ensure adequate coordination of events.

3. Scheduling Space Usage
   The Dean will be responsible for securing space on each campus for engineering purposes and officials of each campus will work through the Dean in scheduling space in the Joint College.
<table>
<thead>
<tr>
<th>Issued Reports</th>
<th>Status</th>
<th>Field Work</th>
<th>Writing</th>
<th>In Review</th>
<th>Out for Response</th>
<th>Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AR 18-01</strong> University Coordination of Responses to International Incidents</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>AR 18-02</strong> FSU OIGS Six Month Follow-Up Jan 1-June 30, 2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>AR 18-03</strong> Wind Tunnel Auxiliary</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>AR 18-04</strong> Florida State University Police Department Administration of University Compliance with the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>AR 18-05</strong> University Registrar Internal Controls over the Driver and Vehicle Information Database (DAVID)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>AR 18-06</strong> Performance Based Funding</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>AR 18-07</strong> Florida Psychological Associates</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>AR 18-08</strong> FSU OIGS Six Month Follow-Up July 1-Dec 31, 2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>AR 18-09</strong> CAO Review of DSO audits for 2016-17 Fiscal Year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>AR 18-10</strong> Cybersecurity Training</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>IR 18-01</strong> Center for Prevention and Early Intervention Policy (CPEIP)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>CC 18-01</strong> Provide Training on Recycling to Facilities Staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>CC 18-02</strong> Outside Activity Form</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>CC 18-03</strong> Memo on Out-of-State Tuition Waivers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>CC 18-04</strong> Graduate Student Offer Letter Regarding Financial Responsibility</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>CC 18-05</strong> Student Organization Financial Controls</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>CC 18-06</strong> Audit Language for Contracts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>
### Status Report for 2017-18

<table>
<thead>
<tr>
<th>Reports in Progress</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Field Work</td>
</tr>
<tr>
<td>Title IX</td>
<td></td>
</tr>
<tr>
<td>Center for Leadership and Social Change</td>
<td></td>
</tr>
<tr>
<td>College of Engineering</td>
<td></td>
</tr>
<tr>
<td>Student Tuition and Fee Waviers - Undergraduate</td>
<td></td>
</tr>
<tr>
<td>Business Practices Enhancement Program (BPEP) - Ringling</td>
<td></td>
</tr>
<tr>
<td>Chemical Inventory Controls</td>
<td></td>
</tr>
</tbody>
</table>

*** Report issued 8/10/18