



## **Audit & Compliance Committee Meeting**

University of North Florida

Virtual

2024-09-16 12:00 - 13:00 EDT

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## **Audit & Compliance Committee Meeting**

University of North Florida

Monday, September 16, 2024 at 12:00 PM to 1:00 PM

### **Agenda**

#### **I. Call to Order and Roll Call of the Committee**

#### **II. Public Comment**

#### **III. Action Items**

##### **A. AC-1: Consent Agenda**

##### **B. AC-2: Office of Internal Auditing Charter – proposed revisions 12:00 PM**

Presenter: Julia Hann, Chief Audit Executive

#### **IV. Discussion/Informational Items**

##### **A. DISC-1: Office of Internal Auditing (OIA) Quarterly Update 12:05 PM**

Presenter: Julia Hann, Chief Audit Executive

##### **B. DISC-2: Compliance Quarterly Update 12:15 PM**

Presenter: Robyn Blank, Associate Vice President and Chief Compliance and Ethics Officer

##### **C. DISC-3: CEROC Annual Report 12:25 PM**

Presenter: Robyn Blank, Associate Vice President and Chief Compliance and Ethics Officer  
and Julia Hann, Chief Audit Executive

##### **D. DISC-4: Direct Support Organizations' (DSOs) Audits and Form 990s 12:30 PM**

Presenter: Scott Bennett, Vice President of Administration and Finance

##### **E. DISC-5: Audit and Compliance FY25 Annual Work Plan 12:40 PM**

Presenter: Robyn Blank, Associate Vice President and Chief Compliance and Ethics Officer  
and Julia Hann, Chief Audit Executive

#### **V. Adjournment 12:50 PM**



Board of Trustees

Item # AC-1  
Action Item

**UNF Board of Trustees  
Audit and Compliance Committee**

*September 16, 2024*

**Subject:** Approval of June 6, 2024 Audit and Compliance Committee Meeting Minutes

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**Recommended Action:**

Approval of June 6, 2024 Audit and Compliance Committee Meeting Minutes

**Background Information:**

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on June 6, 2024

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**Supporting documentation:**

1. [June 6, 2024 Audit and Compliance Committee Meeting Minutes](#)

**Presenter:**

Paul McElroy, Chair of Audit and Compliance Committee



Board of Trustees

Item # AC-2  
Action Item

**UNF Board of Trustees  
Audit and Compliance Committee**

*September 16, 2024*

**Subject:** Office of Internal Auditing Charter

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**Recommended Action:**

Approval of revised Office of Internal Auditing Charter.

**Background Information:**

Ms. Julia Hann, Chief Audit Executive, will provide information on the revisions made to the Institute of Internal Auditors Global Standards. To align with updated Standards, proposed revisions to the Office of Internal Auditing Charter will also be presented.

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**Supporting documentation:**

1. Revised version of Office of Internal Auditing Charter
2. PPT Presentation

**Presenter:**

Julia Hann, Chief Audit Executive

## **University of North Florida Internal Audit Charter**

### **Introduction**

This Charter identifies the purpose, scope, responsibilities, and authority of the Office of Internal Auditing (OIA) at the University of North Florida (UNF) and establishes a framework for complying with the *International Professional Practices Framework (Standards)* promulgated by The Institute of Internal Auditors.

### **Purpose**

The purpose of the internal audit function is to strengthen the University of North Florida's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances UNF's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Internal Audit performs three types of engagements:

- **Audits**: assurance services defined as examinations of evidence for the purpose of providing an independent assessment of governance, risk management, and control processes for the organization. Examples include financial, performance, compliance, systems security, and due diligence engagements.
- **Consulting/Advisory Services**: (the nature and scope of which are agreed upon with the client,) are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include reviews, recommendations (advice), facilitation, and training.
- **Investigations**: independent evaluations of allegations generally focused on improper governmental activities, including misuse of university resources, fraud, financial irregularities, significant control weaknesses and unethical behavior or actions.

UNF's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the board.
- Internal auditors are free from undue influence and committed to making objective assessments.

### **Scope**

The scope of internal audit services covers the entire breadth of the organization, including all UNF's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the board and management on the adequacy and effectiveness of governance, risk management, and control processes for UNF.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of UNF's strategic objectives are appropriately identified and managed.
- The actions of University's officers, directors, management, employees, and contractors comply with UNF's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.

- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the University.
- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

### **Ethics and Professionalism**

The chief audit executive will ensure that internal auditors:

- Conform with The IIA's Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

### **Responsibilities**

Internal Audit has the responsibility to:

- Develop a flexible risk-based audit plan that includes any risks or control concerns identified by management and submit the plan for approval to the University President and Board of Trustees (BOT) Audit and Compliance Committee.
- Implement the audit plan to provide audits and consulting services.
- Keep senior management informed of emerging trends and successful practices in internal auditing.
- Investigate allegations of fraud, waste, abuse, and other types of suspected fiscal misconduct and notify management and the State University System of Florida Board of Governors (BOG) of the results in accordance with regulations.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the board and senior management periodically and for each engagement as appropriate.
- Establish and maintain a quality assurance and improvement program (QAIP) by assessing the operations of internal audit activities and obtaining an external assessment as required by the Standards. The Chief Audit Executive will periodically report the QAIP results to the board and senior management, at minimum, every five years.
- Perform or coordinate other consulting services or activities for the purpose of assisting management in meeting its objectives, promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in its programs and operations. These activities may include facilitation, training and advisory services.
- Provide guidance and advice on control and risk aspects of new policies, systems, processes and procedures.
- Assist with the institution's Enterprise Risk Management and Compliance Programs to facilitate the identification of key institutional risks but without serving as a risk owner.
- Review the effectiveness of governance processes to include the promotion of ethical behavior and efficiency of organizational performance management and accountability.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter.
- Ensure effective coordination and cooperation with external auditors with a view toward avoiding any duplication of effort.

- Assist and provide technical advice and support to the BOT Audit and Compliance Committee in its oversight of Direct Support Organizations, as requested, which may include efforts to review related financial statements, external audit reports and selection of external auditors/consultants.

The Board of Trustees, or as delegated to the Audit and Compliance Committee by the Board Chair, will:

- Approve the Internal Audit Charter.
- Annually, review and approve the plan of work to be performed by the Office of Internal Audit.
- Quarterly, receive communications from the Chief Audit Executive on the internal audit activity relative to the plan and other matters.
- Make inquiries of management and the Chief Audit Executive regarding scope and resources.

### **Authority**

The University's Board of Trustees grants the internal audit function the mandate to provide the board and senior management with objective assurance, advice, insight, and foresight.

The board authorizes the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of UNF and other specialized services from within or outside UNF to complete internal audit services.

University management is responsible for the risk management and internal control structure over the areas audited. The OIA has no direct responsibility or authority over activities or operations that they review.

### **Independence & Organization**

The OIA must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. The OIA shall have an impartial, unbiased attitude and avoid conflicts of interest. The chief audit executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the chief audit executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties. Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment.

Internal auditors will disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief audit executive, board, management, or others. Further internal auditors will exhibit professional objectivity in gathering, evaluating, and communicating information.

To foster this independence, the President, in consultation with the BOT Audit and Compliance Committee, will review and concur in the appointment, evaluation, replacement or dismissal of the Chief Audit Executive. The OIA will report administratively to the Office of the President under the general supervision of the President with a dual-reporting relationship to the BOT Audit and Compliance Committee as reiterated by the State University System of Florida regulations. At any time, the BOT Audit and Compliance Committee and University President may request audits or advisory services. The requests are prioritized, added to the audit plan and completed based on available resources and in relation to the relative risk. The BOT Audit and Compliance Committee has the authority to direct the OIA to audit specific areas at UNF, as needed. The Chief Audit Executive will report

material and significant audit issues to the President, Chair of the Audit and Compliance Committee, Chair of the UNF Board of Trustees, and to the State University System of Florida BOG, when applicable.

**Quality Assurance and Improvement Program**

The chief audit executive will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function’s conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function’s progress toward the achievement of its objectives and promotion of continuous improvement.

Annually, the chief audit executive will communicate with the board and senior management about the internal audit function’s quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside UNF.

**Adherence to Professional Standards**

OIA will adhere to the mandatory elements of The Institute of Internal Auditors’ International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. In addition, the OIA will adhere to UNF policies and procedures, as well as those of the State University System of Florida BOG.

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Julia Hann  
Chief Audit Executive

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Moez Limayem  
President

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Paul McElroy  
Chair, Audit and Compliance Committee

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Kevin Hyde  
Chair, Board of Trustees

History: New 6-9-15, Amended 10-11-18, 1-28-21, 1-20-22, 2-27-2023 [Insert new date]





**UNF Board of Trustees  
Audit and Compliance Committee**

*September 16, 2024*

**Subject:** Office of Internal Auditing (OIA) Quarterly Update

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**Recommended Action:**

No action is necessary. This item is only informational.

**Background Information:**

Ms. Julia Hann, Chief Audit Executive, will provide the OIA Quarterly Report including: Prior Year's Annual Report, Discussion of Finalized Internal Audit Reports, Status of Current Year's Audit Plan, Status of Outstanding Management Action Plans, and Utilization of OIA Resources.

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**Supporting documentation:**

1. OIA Quarterly Update Status Memo
2. FY24 OIA Annual Report
3. PPT Presentation

**Presenter:**

Julia Hann, Chief Audit Executive



**UNF Board of Trustees  
Audit and Compliance Committee**

*September 16, 2024*

**Subject:** Compliance Office Quarterly and Annual Update

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**Recommended Action:**

No action is necessary. This item is only informational.

**Background Information:**

Ms. Robyn Blank, Associate Vice President and Chief Compliance Officer, will address the Committee and provide the quarterly and annual update including the Conflict-of-Interest questionnaire. In addition, an update on UNF's compliance with Board of Governors regulation 10.002, Sponsored Research will be provided.

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**Supporting documentation:**

1. 2024 Compliance and Ethics Annual Report

**Presenter:**

Robyn Blank, Associate Vice President and Chief Compliance Officer



**COMPLIANCE OFFICE – ANNUAL REPORT  
FY 2023 - 2024**



**Submitted By:**  
**Robyn Blank**  
**AVP and Chief Compliance & Ethics Officer**  
**September 2024**

## **UNIVERSITY OF NORTH FLORIDA 2023-2024 COMPLIANCE OFFICE ANNUAL REPORT**

### **BACKGROUND**

The Florida Board of Governors (BOG) Regulation 4.003, SUS Compliance and Ethics Programs, requires each University Board of Trustees (BOT) to implement a university-wide compliance and ethics program to promote ethical conduct and maximize compliance with applicable laws, rules, regulations, and policies. The UNF BOT adopted the first UNF Compliance and Ethics Program Plan at its October 2017 meeting, and it remains the guiding document for operations of the Office of University Compliance and Ethics (Office). In January 2022, the Office completed the required five-year independent program review and received a “Generally Conforms” (highest) rating in all sixteen categories, with recommendations to grow UNF’s compliance operation over the next five years.

The Program is modeled on the seven elements of an effective compliance and ethics program described in the Federal Sentencing Guidelines and supports UNF's Mission, Vision and Values. The plan also conforms to requirements of BOG Regulation 4.003. This report summarizes the activities and initiatives of the Compliance Office in support of the Program and its goals during the 2023-24 fiscal year.

### **NEW ACTIVITIES**

- Participated as a member of UNF and SUS workgroups addressing new legislation (SB 266, HB 7063) and BOG Regulations (9.013, 10.003)
- Participated as a member of UNF workgroup to draft changes to regulation on free expression (offered for approval at the September 2024 BOT meeting)
- Founded Title IX Collegiate Partners group, bringing together Title IX administrators from all five Jacksonville-area colleges and universities
- Trained and served as a hearing officer for appeal of a Student Conduct Code matter
- Met with internal and external colleagues to understand and strengthen UNF’s employee immigration processes
- Participated as a member of UNF’s response team on free expression activities
- Appointed to the Jacksonville Ethics Commission

## COMPLETED ACTIVITIES

- Participated as a member of UNF workgroup to draft policies and procedures to implement new statewide post-tenure review requirements
- Completed crosswalk project to ensure UNF policies and regulations have components required by BOG regulations
- Served on the search committee for UNF's new Assistant Vice President for Human Resources
- Oversaw completion and delivery of UNF's Department of Defense Voluntary Education and Memorandum of Understanding updates
- Oversaw completion and delivery of UNF's Florida Equity Report submission to the BOG
- Led UNF's policy and regulation revision processes, resulting in approval of 37 new or revised policies and regulations, including new policies governing immunization requirements and exceptional withdrawals, and major revisions to policies governing UNF's enrollment management and tuition scholarships for employees and dependents
- Conducted investigations of reports from UNF community members regarding conflicts of interest, unethical behavior, process irregularities, and violations of signage policies
- Led the processes to update the UNF BOT Bylaws and Delegation of Presidential Authority

## CONTINUING ACTIVITIES

### 1. Executive Oversight

- Board of Trustees Audit and Compliance Committee
  - Quarterly updates to the Committee on emerging and on-going compliance issues
- Compliance Officer
  - Leads UNF's efforts to ensure compliance with all elements of BOG Regulation 4.003, State University System Compliance and Ethics Programs
  - Updates with President Limayem and members of the Executive Staff on emerging and ongoing compliance and ethics issues
  - Updates with the Senior Woman Administrator regarding Athletics compliance issues
  - Updates with staff of the Office of Equal Opportunity and Inclusion (EOI) to ensure compliance with state and federal laws
  - Updates with members of the Dean of Students' Office, including participation on CARE and CATA teams
  - Ex-officio member of University-wide Compliance Committees, including the Title IX Committee, the Clery Act Committee, the Campus Safety Advisory

Committee, the Financial Aid Policy Committee, the Data Governance Committee, and the GDPR Task Force

- Compliance, Ethics and Risk Oversight Committee (CEROC)
  - Co-chair with Chief Audit Executive for CEROC monthly meetings
  - In collaboration with the Chief Audit Executive, continues work to establish and grow an Enterprise Risk Management Program, in alignment with UNF's strategic plan (please see CEROC Annual Report for more information)

## 2. Standards of Conduct/Policies and Procedures

- Assessed policies and procedures governing policy and regulation development and sought feedback on areas for improvement
- Participated in workgroups and drafting activities related to policies on standards of conduct for students and employees

## 3. Effective Lines of Communication

- Engaged in regular updates with BOT Audit and Compliance Committee members, the President, and members of the Executive staff
- Continued enhancements and updates to the Compliance and Ethics webpage
- Provided communications to campus regarding expansion of the Office and new hires in EOI
- Monitored [compliance@unf.edu](mailto:compliance@unf.edu), [privacy@unf.edu](mailto:privacy@unf.edu), and [eoip@unf.edu](mailto:eoip@unf.edu) email addresses as additional touch points for enhanced communications
- Continued to be an open door to employees, students, and others to address questions and concerns regarding compliance and ethics issues
- Elected Chair of the SUS Compliance Consortium, improved communication with colleagues at sister institutions and the BOG
- Continued and strengthened the partnership with FBI Jacksonville and identified University Compliance as a key point of engagement for federal compliance issues, including roundtable luncheon with the President (September 2023) and the "Be Smart With Your Smartphone" event (April 2024)

## 4. Education and Training

- Launched UNF's stand-alone conflict of interest training through Osprey Ascend
- Attended ERM training at North Carolina State University (November 2023)
- Attended the SCCE Annual Higher Education Conference (June 2024)
- Participated in webinars and online sessions on higher education topics, including campus activism, digital accessibility, Title IX compliance, and post-tenure review
- Facilitated trainings and awareness sessions on Title IX and sexual violence prevention for new and returning student-athletes and for Athletics staff

- Provided guidance to campus partners on hiring of relatives, drafting of COI management plans, acceptance of gifts, and filing of required forms with the Florida Commission on Ethics

#### 5. Audit and Monitoring

- Provided quarterly compliance updates to BOT Audit and Compliance Committee
- Continued to enhance the compliance directory to identify federal and state higher education compliance requirements and the University's responsible party
- Monitored the university calendar for civil discourse-related items and assisted with drafting of UNF's Summer 2024 Civil Discourse Recommendations Update, ensuring continued compliance with BOG requirements
- Tracked compliance issues arising from internal and external audits, and other program reviews and monitored corrective action
- Continued monitoring of the student-athlete concerns portal and responded to reports

#### 6. Enforcement and Discipline

- Promoted awareness of UNF policies and procedures and regulatory requirements via Osprey Update and in-person meetings
- Assisted with providing of recommendations to supervisors regarding appropriate corrective action for policy violations arising from Office investigations

#### 7. Response and Prevention

- Issued update notices and other alerts to compliance partners regarding regulatory changes
- Participated in discussions regarding UNF's protections and responses to cyberthreats and cyberattacks

### Goals for 2024-2025

1. Expand the Office by hiring a general compliance officer, privacy officer, and Clery coordinator (\*Clery Act Compliance Manager starts September 16, 2024)
2. Continue progress in meeting the requirements of the UNF Compliance and Ethics Program and implement recommendations from the five-year review
3. Continue efforts to mature UNF's Enterprise Risk Management Program via CEROC
4. Review new Title IX rules and lead any policy or regulation revision efforts, if necessary (Title IX rules were issued in Spring 2024 with an effective date of August 1, 2024, but are currently enjoined by federal courts)
5. Review new federal third-party servicer regulations and lead any policy, regulation, or procedure revision efforts (regulations are still pending at the federal level)

6. Enhance compliance and ethics training, education, and awareness programs across campus (carry-forward from previous Annual Report)
7. Complete the project to automate the policy review process (carry-forward from previous Annual Report)
8. Reengage the monthly discussion forum bringing together compliance partners from across campus to discuss on-going and emerging compliance issues (carry-forward from previous Annual Report)

Respectfully Submitted,

Robyn Blank, JD, CCEP  
Associate Vice President and  
Chief Compliance & Ethics Officer





**UNF Board of Trustees  
Audit and Compliance Committee**

*September 16, 2024*

**Subject:** CEROC Annual Report

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**Recommended Action:**

No action is necessary. This item is only informational.

**Background Information:**

The FY24 CEROC Annual Report and information on the committee's work will be provided including an update on enterprise risk management (ERM) processes.

The University of North Florida Compliance, Ethics and Risk Oversight Committee (Committee or CEROC) is a Presidential appointed committee.

The Committee serves to advise and support on matters relating to compliance programs, ethical culture and risk management strategies. Specifically, CEROC serves to:

- Promote excellence in all University compliance and ethics activities,
- Provide leadership to ensure integrity and compliance with legal and regulatory responsibilities,
- Facilitate and provide recommendations to the University's institutional-wide risk assessment processes,
- Oversee the implementation of the UNF Compliance and Ethics program Plan and
- Oversee the UNF Policy process, as a function to administer compliance.

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**Supporting documentation:**

1. CEROC Annual Report
2. PPT Presentation

**Presenter:**

Robyn Blank, Associate Vice President and Chief Compliance and Ethics Officer  
Julia Hann, Chief Audit Executive



**UNF Board of Trustees  
Audit and Compliance Committee**

*September 16, 2024*

**Subject:** Direct Support Organizations' (DSOs) Audits and Form 990s

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**Recommended Action:**

No action is necessary. This item is only informational.

**Background Information:**

The purpose of this item is to present, for review, audits for UNF's DSOs and Form 990's, including the (1) UNF Foundation, Inc., (2) UNF Training & Service Institute, Inc., (3) UNF Financing Corporation, Inc., and (4) MOCA, Jacksonville.

Also, this item is in response to the Board of Governors' requirement that the Board of Trustees review the university's direct service organizations federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990).

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**Supporting documentation:**

1. DSOs Financial Statement Audits
2. Form 990s

**Presenter:**

Scott Bennett, Vice President of Administration and Finance



**UNF Board of Trustees  
Audit and Compliance Committee**

*September 16, 2024*

**Subject:** Audit and Compliance Committee FY25 Annual Work Plan

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**Recommended Action:**

No action is necessary. This item is for discussion only.

**Background Information:**

The Committee Work Plan serves as a roadmap for the committee's activities, ensuring that all necessary approvals are noted and that the committee is regularly informed of important developments in audit and compliance.

The FY25 Audit and Compliance Work Plan outlines the key items that the Audit and Compliance Committee will review throughout this fiscal year. This plan includes a list of approval and informational items, ensuring that the committee remains informed and engaged in the committee's work.

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**Supporting documentation:**

1. FY25 Audit and Compliance Annual Work Plan

**Presenter:**

Robyn Blank, Associate Vice President and Chief Compliance and Ethics Officer  
Julia Hann, Chief Audit Executive