



COMMITTEE ON AUDIT AND COMPLIANCE
PRE-MEETING AGENDA

Monday, November 13, 2023

11:30 a.m. or at the conclusion

of the FSPPM Pre-Meeting beginning at ~10:30 a.m.

Virtual Meeting: (646) 558-8656, ID#: 999 7606 5184

Committee Members:

Daniel T. O’Keefe (Committee Chair), David L. Brandon, Richard P. Cole, Olivia E. Green, Morteza “Mori” Hosseini (Board Chair), Rahul Patel (Board Vice Chair), and Marsha D. Powers

- 1.0 Call to Order and Welcome Daniel T. O’Keefe, Chair
- 2.0 Roll Call Board Staff
- 3.0 Review Draft Agenda for December Meeting..... Daniel T. O’Keefe, Chair
 - 3.1 Review Draft Minutes
 - [June 8, 2023](#)
 - 3.2 Review Action Items
 - [AC1](#): University of Florida Performance Based Funding and Preeminent Status Metrics Data Integrity (Audit Report) and Annual Data Integrity Certification.....Dhanesh Raniga, Chief Audit Executive
 - [AC2](#): Charter Review: UF Compliance and Ethics Charter.....Terra DuBois, Chief Compliance, Ethics, and Privacy Officer
 - [AC3](#): Institutional Compliance FY23 Annual Report..... Terra DuBois
 - 3.3 Review Discussion Items
 - [Charter Review: Internal Audit Charter](#).....Dhanesh Raniga
 - [Internal Audit Activity](#).....Dhanesh Raniga
 - [Office of Internal Audit FY23 Annual Report](#).....Dhanesh Raniga
 - [Charter Review: Audit and Compliance Committee Charter](#).....Terra DuBois and Dhanesh Raniga
 - Compliance and Ethics Office Updates..... Terra DuBois
 - [Anti-Fraud Framework Update](#).....Olga Weider, Assistant Vice President and University Controller
- 4.0 New Business..... Daniel T. O’Keefe, Chair
- 5.0 Adjourn..... Daniel T. O’Keefe, Chair



COMMITTEE ON AUDIT AND COMPLIANCE

Meeting Minutes

June 8, 2023

President's Room 215B, Emerson Alumni Hall

University of Florida, Gainesville, FL

Time Convened: 8:42 a.m.

Time Adjourned: 9:00 a.m.

Committee and Board members present:

Daniel T. O'Keefe (Committee Chair), David L. Brandon, Richard P. Cole, Christopher T. Corr, Olivia E. Green, James W. Heavener, Morteza "Mori" Hosseini (Board Chair), Rahul Patel (Board Vice Chair), Marsha D. Powers, Fred S. Ridley, Danaya C. Wright, Patrick O. Zalupski, and Anita G. Zucker.

Others present:

Ben Sasse, President; Joseph Glover, Provost and Senior Vice President for Academic Affairs; J. Scott Angle, Senior Vice President for Agriculture and Natural Resources; Chris Cowen, Senior Vice President and Chief Financial Officer; Melissa Curry, Interim Vice President for Human Resources; Amy Hass, Vice President and General Counsel; Mark Kaplan, Vice President for Government and Community Relations and University Secretary; Maria Gutierrez Martin, Interim Vice President for Advancement; Marsha McGriff, Chief Diversity Officer and Senior Advisor to the President; David Nelson, Senior Vice President for Health Affairs and President of UF Health; David Norton, Vice President for Research; Steve Orlando, Interim Vice President for Strategic Communications and Marketing; Mary Parker, Vice President for Enrollment Management and Associate Provost; Curtis Reynolds, Vice President for Business Affairs; Heather White, Vice President for Student Life; Terra DuBois, Chief Compliance, Ethics, and Privacy Officer; Robert Michalski, Vice President and Chief Compliance and Privacy Officer for UF Health; Dhanesh Raniga, Chief Audit Executive; members of the University of Florida community and the public.

1.0 Call to Order and Welcome

Committee Chair Daniel T. O'Keefe welcomed everyone and called the meeting to order at 8:42 a.m.

2.0 Verification of Quorum

Chief Compliance, Ethics, and Privacy Officer (CCO) Terra DuBois verified a quorum with all members present.

3.0 Review and Approval of Minutes

Committee Chair O'Keefe asked for a motion to approve the minutes of the March 16, 2023 Committee Meeting and the May 9, 2023 Committee Pre-Meeting, which was made by Trustee

Brandon, and a second, which was made by Trustee Cole. Committee Chair O’Keefe asked for further discussion, and then asked for all in favor of the motion and any opposed, and the motion was approved unanimously.

4.0 Action Item

AC1 July 1, 2023 – June 30, 2024, Office of Internal Audit Work Plan

Committee Chair O'Keefe introduced the action item and stated that the audit work plan had been reviewed in detail at the May 9, 2023 Committee Pre-Meeting.

Chief Audit Executive (CAE) Dhanesh Raniga stated that Board of Governors (BOG) regulation 4.002 (6) requires that the Chief Audit Executive develop a risk-based audit plan which shall be submitted to the Board of Trustees for approval. CAE Raniga provided an overview of the process to develop the FY24 audit work plan, which was developed in consultation with UF executives and trustees and included higher education industry risk areas. CAE Raniga stated that the plan is designed to address the university’s key functions and activities for the purpose of evaluating and improving the effectiveness of its risk management, governance, and internal control processes, and he explained that it is an evolving document that is reviewed every quarter for changes in risk profile. Any proposed changes would be brought to the Committee’s attention at future meetings. CAE Raniga informed the Committee that detailed discussions on the audit planning process and key topics included in the plan were discussed at the May 2023 Committee Pre-Meeting. CAE Raniga asked the Committee to approve the July 1, 2023 – June 30, 2024 Office of Internal Audit Work Plan for recommendation to the Board of Trustees for approval on the Consent Agenda.

Committee Chair O’Keefe asked for a motion to approve Action Item AC1 which was made by Trustee Cole, and a second, which was made by Trustee Patel for recommendation to the Board for its approval on the Consent Agenda. Committee Chair O’Keefe asked for further discussion, and then asked for all in favor motion and any opposed, and the motion was approved unanimously.

5.0 Discussion Item

5.1 Compliance and Ethics Educational Item – Healthcare Compliance

Chief Compliance, Ethics, and Privacy Officer (CCO) Terra DuBois reminded the Board that she will present one educational item per year. In alignment with the UF Compliance Program’s requirement to provide training and education for the Trustees, the Committee requested that she provide a summary of the UF Health Compliance Program at this meeting. CCO DuBois introduced Vice President and Chief Compliance and Privacy Officer for UF Health (CCO) Robert Michalski to provide an overview of UF Health’s program.

CCO Michalski shared with the Board the elements that make healthcare compliance unique and provided a high-level overview of the UF Health Compliance Program. He further noted that compliance is a shared responsibility and, through the efforts of the compliance program, UF Health continues to meet and exceed the regulatory requirements as well as the high standards of performance the University and UF Health sets for itself.

Committee Chair O'Keefe commented that compliance is essential to the university and that it aligns with UF's stated goal of maintaining a culture of excellence. He thanked CCO DuBois and CCO Michalski for their good work.

6.0 New Business

There was no new business to come before the committee.

7.0 Adjourn

There being no further discussion, Committee Chair O'Keefe adjourned the meeting at 9:00 a.m.

DRAFT



**COMMITTEE ON AUDIT AND COMPLIANCE
ACTION ITEM AC1
December 7, 2023**

SUBJECT: University of Florida Performance-Based Funding and Preeminent Status Metrics Data Integrity (Audit Report) and Annual Data Integrity Certification

BACKGROUND INFORMATION

Florida Statutes 1001.92 and 1001.7065 promulgate the establishment of the funding for the State University System Performance-based Incentive ('performance-based funding' or 'PBF') and the Preeminent State Research Universities Program. Florida Statutes section 1001.706(5) (c) requires each university to conduct an annual data integrity audit to verify that the data submitted complies with the data definitions established by the Board of Governors (BOG). The results of the annual data integrity audit are required to be submitted to the BOG Office of Inspector General as part of the university's annual certification process.

The results of the annual data integrity audit are also used to execute a Data Integrity Certification. The certification document shall be signed by the university president and Board of Trustees' (BOT) chair after being approved by the BOT.

As required by Florida Statutes, and as per BOG directives, the Office of Internal Audit annually performs an audit of the university's processes for completeness, accuracy, and timeliness of data submissions. These audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics, as testing is essential in determining that processes are in place and working as intended. The Office of Internal Audit has performed such an audit and on October 30, 2023, issued audit report No. 24-824-12, Performance-Based Funding and Preeminence Metrics – Data Integrity.

PROPOSED COMMITTEE ACTION

The Committee on Audit and Compliance is asked to accept the University of Florida Performance-Based Funding and Preeminence Metrics – Data Integrity audit report as presented, and to approve the Performance-Based Funding Data Integrity Certification, as executed by the president, for recommendation to the Board of Trustees for approval on the Consent Agenda.

ADDITIONAL COMMITTEE CONSIDERATIONS

BOG approval is not required. Submission to the BOG is required after action by the BOT and certification by the BOT chair.

Supporting Documentation Included: Performance-Based Funding and Preeminence – Data Integrity (Audit Report No. 24-824-12) and Data Integrity Certification Form

Submitted by: Dhanesh Raniga, Chief Audit Executive

Approved by the University of Florida Board of Trustees, December 7, 2023

Morteza “Mori” Hosseini, Chair

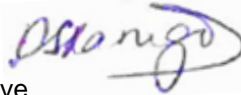
Ben Sasse, President and Corporate Secretary

October 30, 2023

MEMORANDUM

TO: UF Board of Trustees Audit and Compliance Committee

FROM: Dhanesh Raniga
Chief Audit Executive



SUBJECT: Performance-Based Funding and Preeminence Metrics – Data Integrity Audit

We have completed our internal audit procedures with respect to the University of Florida's data submission process for the data metrics used for the Board of Governors' (BOG) performance-based funding initiative and preeminent designation status. Our internal audit covered the submissions data from October 1, 2022, to September 30, 2023, and was undertaken to comply with the Florida Statutes requirements.

The objective of the internal audit was to assess the adequacy of controls in place to promote the completeness, accuracy, and timeliness of data submitted to the BOG and provide assurance that the university's data submissions comply with the data definitions for the period ended September 30, 2023. The background, objectives and scope of the internal audit, conclusion and overall report rating are included on pages one to three of the attached report.

We conducted the audit in accordance with the International Standards for the Professional Practice of Internal Auditing as promulgated by the Institute of Internal Auditors. It should be recognized that controls are designed to provide reasonable, but not absolute, assurance that errors and irregularities will not occur and that procedures are performed in accordance with management's intentions. There are inherent limitations that should be recognized in considering the potential effectiveness of any system of controls. In the performance of most control procedures, errors can result from a misunderstanding of instructions, mistakes in judgment, carelessness, or other personal factors. Control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the processing of data.

Further, the projection of any evaluation of control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

We sincerely appreciate the cooperation and assistance provided to us during the course of the internal audit. We would be pleased to discuss further any aspect of our internal audit procedures or this report. Please do not hesitate to call me if you have any questions or require any additional information.

DR: WJ

cc: Dr. Ben Sasse, President
Amy Hass, Vice President and General Counsel
Dr. Scott Angle, Interim Provost and Senior Vice President for Academic Affairs
Dr. Cathy Lebo, Associate Provost and Director, Institutional Planning and Research
Auditor General

UNIVERSITY OF FLORIDA

OFFICE OF INTERNAL AUDIT

PERFORMANCE-BASED FUNDING AND
PREEMINENCE METRICS – DATA INTEGRITY

Report Issue Date: October 30, 2023

Report Number: 24-824-12

**PERFORMANCE-BASED FUNDING AND
PREEMINENCE METRICS – DATA INTEGRITY**

TABLE OF CONTENTS

AUDIT REPORT

Background.....	1
Objectives and Scope.....	1
Audit Approach and Methodology.....	2
Good Management Practices and Internal Controls.....	2
Overall Conclusion.....	3
Attachment A.....	4
Attachment B.....	6
Appendix.....	9

INTERNAL AUDIT PERSONNEL

Audit conducted by: Lily Ly, Audit Manager
 Samuel Rovelstad, Staff Auditor

Audit supervised by: Joe Cannella, Audit Director

PERFORMANCE-BASED FUNDING AND PREEMINENCE METRICS – DATA INTEGRITY

Background

Florida Statutes sections 1001.92 and 1001.7065 promulgate the establishment of the funding for the State University System Performance-based Incentive ('performance-based funding' or 'PBF') and the Preeminent State Research Universities Program. Florida Statute 1001.706(5)(c) requires the State University System Board of Governors (BOG) to define the data components and methodology used to implement the statutes.

The PBF Model includes metrics to evaluate the institution's performance in a variety of strategic areas. One metric is institution-specific and chosen by each university's Board of Trustees (BOT) while the other metrics are common to all institutions. For the 2023-2024 fiscal year, the University of Florida (University) was allocated approximately \$126.3m (FY23 \$110m) in PBF-related funding (allocation of State Investment (\$68.8m), allocation of Institutional Investment (\$57m) as well as an additional Top 3 State Investment (\$536k).

Similarly, the Preeminent State Research Universities program was established to award those universities that demonstrate high performance toward academic and research excellence. The universities must meet or exceed the benchmarks to earn the preeminence designation. The University has achieved preeminence designation since the inception of the program in 2013. The state has not allocated any preeminent funding since the 2018-2019 fiscal year.

The BOG maintains a web-based State University Database System (SUDS) to allow data administrators (DA) to submit data on behalf of their university. The DA role is prescribed by BOG Regulation 3.007(2), which requires each university president to appoint an institutional DA to certify and manage the submission of data to the SUS management information system. The president has formally appointed the assistant provost and director of Institutional Planning and Research (IPR) as the DA for the University to serve as the official point of contact with the BOG for submission of data and reports. IPR coordinates with the various offices responsible for the extraction and compilation of the institutional data that support the BOG submissions for the respective metrics and performs quality checks prior to certifying the submission to the BOG/SUDS. Attachment A provides information on each of the metrics and the University's scores for Performance-Based Funding and Preeminence metrics, as reported in the 2023 Accountability Plan and the data submissions used to support the metrics.

Objectives and Scope

Florida Statutes section 1001.706(5)(e) requires each university to conduct an annual audit to verify that the data submitted pursuant to Florida Statutes 1001.92 and 1001.7065 complies with the data definitions established by the BOG. The results of the annual audit are required to be submitted to the BOG Office of Inspector General as part of each university's annual certification process. Accordingly, the objective of our internal audit was to comply with the Florida Statute requirements and to:

- assess the adequacy of controls in place to promote the completeness, accuracy, and timeliness of the data submitted to the BOG.
- provide assurance that the University's data submitted for the PBF and the Preeminence metrics complies with the established data definitions for the period ended September 30, 2023.

- provide an objective basis of support for the University president and the University BOT chair to sign the Data Integrity Certification Form (Attachment B).

We performed our fieldwork from August 21, 2023, through October 19, 2023, and covered the submissions from October 1, 2022, through September 30, 2023. During the course of our internal audit, we interviewed data owners, performed analytical reviews, evaluated risks related to each metric, reviewed program changes, performed process walkthroughs, and validated submitted records to the source system of records. This audit solely addresses the university's processes and data submissions to the BOG that support the metrics. The BOG obtains specific data for Preeminence metrics directly from external sources. External data and calculations performed by the BOG to derive the final score for the metrics were not included in the scope of this audit.

Audit Approach and Methodology

This audit is the tenth annual audit that we have performed as required by the state. Consequently, our audit approach was risk-based and relied on our accumulated knowledge and understanding of the key business processes for data collection and submission.

Our risk analysis considered changes in the information systems and internal procedures for the extraction, review, and submission processes. We also considered staffing changes, changes in reporting requirements between years, variances in the data reported, and the scores reported.

The University implemented a new student information system, PeopleSoft's Campus Solutions (CS) in Fall 2018, while a new admissions system, SLATE, was implemented during the 2019-20 admissions cycle. The reporting of student data and the associated programming logic has continually evolved as the University has refined its business processes and the new systems have stabilized. Based on our assessment and familiarity with these processes, we focused our assessment on key controls for the generation and validation of SUDS submissions in concurrence with testing the key data elements identified by the BOG. Our procedures included assessing the following:

- IPR data quality review and submission procedures, including access controls and the role of the DA in this process
- data compilation, validation, and submission procedures by the various data owners and the required IT controls
- independent testing and validation of the data submission to source records
- timeliness of submissions and assessing business reasons for any resubmissions

In addition to our detailed review of procedures at IPR and UFIT, a summary of the applicable submissions and data owners is presented with each metric in Attachment A.

Good Management Practices and Internal Controls

We noted the following good management practices and key controls during our assessment:

- Data owners formally certify the completeness and accuracy of data to be submitted prior to IPR's review of the data.
- IPR maintains a Portal as a repository of the data owner certifications, checklists, and detailed procedures that are performed by IPR in validating each submission file. A Data Quality Review Summary documents data issues noted for each submission and serves as a reference/knowledge base for future submissions.
- IPR uses analytical tools, including automated Statistical Analysis System (SAS) reports, to identify missing values or issues based on other institutional reporting and comparisons to previous year values to identify shifts that would require researching.

- The DA has taken a proactive role in fostering a collaborative culture among core offices and enhancing accountability through bi-weekly meetings with the data owners, which allows timely discussions regarding file submissions. The DA promotes data stewardship on campus by working with the different functional areas to resolve data issues, improve data quality, and assure that external reporting requirements are met.
- Access to SUDS must be formally approved by a supervisor and the DA. Monthly, IPR reviews the list of active SUDS users to ensure that only authorized individuals have access to upload, submit, and view data.
- A shared drive is used by the data owners and UFIT staff to document their quality control and validation procedures for each file submission and includes narratives, supporting reports, and email communications. These procedures include reviewing SUDS edit reports and internal queries of source systems to identify errors or data inconsistencies.
- Data owners run reports throughout the year to monitor known issues that have caused corrections during a previous file build. Data owners work with UFIT to create additional monitoring reports or modify programming codes to detect or prevent these errors, as appropriate.
- Change management procedures include testing by data owners to ensure that the change is producing the desired results and must have documented approval from the data owner before implementing in production for all programming code changes. If the change impacts the file build or its data, they are logged. Updated Structured Query Language (SQL) for each change is attached to the log for future reference.

Overall Conclusion

We noted that the submissions during the current period were generally timely. Based on the results of our audit procedures, we conclude that controls over the University's data submission process for the period under review are adequate to provide reasonable assurance that the data submitted for PBF and preeminence metrics pursuant to Florida Statutes 1001.92 and 1001.7065 is complete, accurate, and timely and complies with the data definitions established by the BOG.

OVERALL RATING	DESCRIPTION
ADEQUATE	No significant unmitigated risks (financial and/or operational, compliance, strategic) that require management's immediate attention. The control environment as designed and evaluated is adequate, appropriate, and effective to provide reasonable comfort that risks are being managed and that significant business objectives are achieved. Opportunity for improvement exists, and management is generally aware of risks.

2023 Performance Based Funding Metrics

#	Description	Data Files	Data Owners	Excellence ¹		Improvement ²		Final Score ³
				Data	Points	Data	Points	
1	Percent of Bachelor's Graduates Enrolled or Employed (\$40,000+) One year after graduation	SIFD	Registrar	76.7%	8	2.6%	5	8
2	Median Wages of Bachelor's Graduates Employed Full-Time One year after graduation	SIFD	Registrar	\$51,200	10	6.0%	10	10
3	Cost to the Student Net Tuition & Fees per 120 Credit Hours	SIF HTD SFA	Undergraduate Affairs, Student Financial Aid & Scholarships, Registrar, Bursar	(\$5,550)	10	8.0%	0	10
4	Four-Year Graduation Rate Full-time FTIC	SIF SIFD RET	Registrar	75.3%	10	0.6%	1	10
5	Academic Progress Rate 2 nd Year Retention with GPA above 2.0	SIF RET	Registrar	95.4%	10	-0.1%	0	10
6	Bachelor's Degrees Awarded in Areas of Strategic Emphasis	SIFD	Registrar	60.6%	10	-0.2%	0	10
7	University Access Rate Percent of Undergraduates with a Pell Grant	SIF SFA	Registrar, Student Financial Aid & Scholarships	23.4%	5	-1.3%	0	5
8a	Graduate Degrees Awarded in Areas of Strategic Emphasis	SIFD	Registrar	67.3%	10	-2.7%	0	10
9a	Three-Year Graduation Rate for FCS Associate in Arts Transfer Student	SIF SIFD RET	Registrar	68.5%	4	-0.4%	0	4
9b	Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year	SIF SIFD RET SFA	Registrar, Student Financial Aid & Scholarships	85.0%	5	-2.3%	0	5
10	BOT Choice: Endowment Size (\$M)		Advancement	\$2,276	8	-4.3%	0	8
Final Score Total⁴								90

¹ Excellence points are based on current year performance.

² Improvement is calculated based on the current year performance minus previous year performance.

³ For each metric, the final score is based on the higher of Excellence or Improvement points.

⁴ For 2023, all scores are based on Excellence Points

Preeminence Metrics

Metric	Description	Source	Data Owner	2023
1a	Average High School GPA <i>An average weighted grade point average of <u>4.0 or higher</u> for incoming freshmen in Fall semester</i>	SUDS*	Admissions	4.5
1b	Average SAT Score <i>An average SAT score <u>1200 or higher</u> for incoming freshmen in Fall semester. Note: Beginning in Fall 2020, the metric also includes ACT scores that have been translated into the SAT scale.</i>	SUDS*	Admissions	1,400
2	Public University National Ranking <i>A top-50 ranking on <u>at least two</u> well-known and highly respected national public university rankings</i>	Various**	N/A	9
3	Freshman Retention Rate <i><u>90 percent or higher</u> for full-time, first-time-in-college students</i>	SUDS*	Registrar	96%
4	Four-Year Graduation Rate <i><u>60 percent or higher</u> for full-time, first-time-in-college students</i>	SUDS*	Registrar	75%
5	National Academy Membership <i><u>Six or more</u> faculty members at the state university who are members of anational academy</i>	Academy Directory**	N/A	36
6	Total Annual Research Expenditures (\$M) <i>Total annual research expenditures, including federal research expenditures, <u>of \$200 million or more</u></i>	National Science Foundation**	Research and Cost Analysis	\$1,041
7	Total Annual R&D Expenditures in Non-Health Science and Engineering (\$M) <i>Total annual research expenditures in diversified nonmedical sciences <u>of \$150 million or more</u></i>	National Science Foundation**	Research and Cost Analysis	\$641
8	National Ranking in Research Expenditures <i>A top-100 university national ranking for research expenditures in <u>five or more</u> science, technology, engineering, or mathematics fields of study</i>	National Science Foundation**	Research and Cost Analysis	8
9	Utility Patents Awarded <i><u>One hundred or more</u> total patents awarded by the United States Patent and Trademark Office for the most recent 3-year period</i>	US Patent Office**	Technology Licensing	429
10	Doctoral Degrees Awarded <i><u>Four hundred or more</u> doctoral degrees awarded annually</i>	SUDS*	Registrar	1,647
11	Number of Post-Doctoral Appointees <i><u>Two hundred or more</u> postdoctoral appointees annually</i>	National Science Foundation**	Human Resources	667
12	Endowment Size (\$M) <i>An endowment of <u>\$500 million or more</u></i>	NACUBO**	UF Foundation	\$2,276

* The SUDS file submissions are ADM, SIF, SIFD, and RET

** BOG obtains data from external agencies



Data Integrity Certification

March 2024

In accordance with Board of Governors Regulation 5.001(8), university presidents and boards of trustees are to review, accept, and use the annual data integrity audit to verify the data submitted for implementing the Performance-based Funding model complies with the data definitions established by the Board of Governors.

Given the importance of submitting accurate and reliable data, boards of trustees for those universities designated as preeminent or emerging preeminent are also asked to review, accept, and use the annual data integrity audit of those metrics to verify the data submitted complies with the data definitions established by the Board of Governors.

Applicable Board of Governors Regulations and Florida Statutes: Regulations 1.001(3)(f), 3.007, and 5.001; Sections 1.001.706, 1001.7065, and 1001.92, Florida Statutes.

Instructions: To complete this certification, university presidents and boards of trustees are to review each representation in the section below and confirm compliance by signing in the appropriate spaces provided at the bottom of the form. Should there be an exception to any of the representations, please describe the exception in the space provided.

Once completed and signed, convert the document to a PDF and ensure it is ADA compliant. Then submit it via the Chief Audit Executives Reports System (CAERS) by the **close of business on March 1, 2024**.

University Name: [Click or tap here to enter text.](#)

Data Integrity Certification Representations:

1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.
2. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.
3. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.

Data Integrity Certification, March 2024

4. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office. A written explanation of any identified critical errors was included with the file submission.
5. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.
6. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.
7. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.
8. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.
9. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.

Exceptions to Note: [Click or tap here to enter text.](#)

Data Integrity Certification, March 2024

Data Integrity Certification Representations, Signatures:

I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification: _____
University President

Date: _____

I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification: _____
University Board of Trustees Chair

Date: _____

APPENDIX

CRITERIA FOR ASSIGNING OVERALL REPORT RATING	
OVERALL RATING	DESCRIPTION
ADEQUATE	No significant unmitigated risks (financial and/or operational, compliance, strategic) that require management’s immediate attention. The control environment as designed and evaluated is adequate, appropriate, and effective to provide reasonable comfort that risks are being managed and that significant business objectives are achieved. Opportunity for improvement exists, and management is generally aware of risks.
NEEDS IMPROVEMENT	A few unmitigated risks (financial and/or operational, compliance, strategic) exist that could significantly impact management’s ability to achieve business objectives and reliable management information. These risks require management’s prompt attention.
NEEDS SIGNIFICANT IMPROVEMENT	Significant risks (financial and/or operational, compliance, strategic) exist that require management’s immediate attention. When considered in the aggregate, these risks indicate significant weaknesses in the design or operating effectiveness of internal controls. Overall, risk exposure is unacceptable.

CRITERIA FOR ASSIGNING PRIORITY LEVELS TO INTERNAL AUDIT OBSERVATIONS	
PRIORITY LEVEL	DESCRIPTION
HIGH	Observations addressing control matters for which action is essential for maintaining a strong control environment. These recommendations should be remedied within six months.
MODERATE	Observations addressing control matters that are important, but where other compensating controls exist. Thus, the adoption of these recommendations would either (a) improve management’s control of the business or (b) improve the efficiency of existing controls. The recommendations should be addressed reasonably promptly.
LOW	Observations addressing situations where controls do not meet good practice standards or are inefficient. Adopting these recommendations would, therefore, enhance the control framework and/or efficiency of operations. The recommendations should be managed through routine procedures.

Note: *The overall ratings and observation priorities represent a conclusion on the adequacy or effectiveness of internal controls for the processes reviewed. They are based on the estimated impact on the unit/process under review rather than to the university as a whole.*

RISK CRITERIA

RISK MATRIX			
IMPACT LIKELIHOOD	LOW	MODERATE	HIGH
HIGH	Low	Moderate	High
MODERATE	Low	Moderate	Moderate
LOW	Low	Low	Low

LIKELIHOOD CRITERIA	
RATING	DESCRIPTION
HIGH	Likely to occur within the next six months
MODERATE	Likely to occur within the next year (12 months)
LOW	May occur in the future in exceptional circumstances

IMPACT CRITERIA			
RISK CATEGORIES	LOW	MODERATE	HIGH
	<ul style="list-style-type: none"> ▶ <i>Event with consequences that can be readily absorbed.</i> ▶ <i>Existing controls and procedures should cope with event or circumstance</i> 	<ul style="list-style-type: none"> ▶ <i>Significant event or circumstance that can be managed under normal conditions</i> 	<ul style="list-style-type: none"> ▶ <i>Critical event or circumstance with potentially disastrous impact without proper management</i>
STRATEGIC	<ul style="list-style-type: none"> ▶ Minor impact on the university's ability to achieve strategic objectives 	<ul style="list-style-type: none"> ▶ Moderate impact on the university's ability to achieve strategic objectives 	<ul style="list-style-type: none"> ▶ Significant impact on the university's ability to achieve strategic objectives
FINANCIAL	<ul style="list-style-type: none"> ▶ >\$100K but <\$500K impact on Net Position ▶ Internal Control deficiency ▶ Minimum impact on donor support 	<ul style="list-style-type: none"> ▶ >\$500K but <\$2M impact on Net Position ▶ Significant internal control deficiency ▶ Withdrawal of donor support or failure to meet development goals 	<ul style="list-style-type: none"> ▶ >\$2M impact on Net Position ▶ Multiple material weaknesses ▶ Significant loss of donor support that could impact academic programs
REPUTATIONAL	<ul style="list-style-type: none"> ▶ No report to stakeholders 	<ul style="list-style-type: none"> ▶ Awareness by stakeholders (e.g., students, alumni, donors) 	<ul style="list-style-type: none"> ▶ Press coverage (e.g., newspaper, TV) ▶ Attention/Concern from the public, national media, or Board (Trustees, Governors)
OPERATIONAL	<ul style="list-style-type: none"> ▶ Small impact felt in a single area of the university's operations. ▶ Management (Chair/Director level) intervention may be required ▶ <5% decline in enrollment 	<ul style="list-style-type: none"> ▶ Impact felt in multiple areas of the university's operations. ▶ Substantial management (Dean/Vice President level) involvement required ▶ >5% but <10% decline in enrollment 	<ul style="list-style-type: none"> ▶ Significant impact felt throughout the university. ▶ Cabinet-level executive management and potentially Board level involvement required ▶ > 10% decline in enrollment
LEGAL, COMPLIANCE, AND REGULATORY	<ul style="list-style-type: none"> ▶ Low-level legal issue ▶ Minor non-compliance with contract/standards 	<ul style="list-style-type: none"> ▶ Multiple non-compliance with contract/standards ▶ Corrective action request 	<ul style="list-style-type: none"> ▶ Regulatory sanctions/punitive fines ▶ Litigation and potential large legal settlement/liability ▶ Enforcement action; major non-compliance with contract/standards ▶ Loss of accreditation



**COMMITTEE ON AUDIT AND COMPLIANCE
ACTION ITEM AC2
December 7, 2023**

SUBJECT: Charter Review: UF Compliance and Ethics Charter

BACKGROUND INFORMATION

The Board of Governors Regulation 4.003 requires the compliance and ethics office charter to be reviewed at least every three years for consistency with applicable Board of Governors and university regulations, professional standards, and best practices. The amended charter includes minor revisions made to enhance clarity and include all requirements noted in Board of Governors Regulation 4.003.

PROPOSED COMMITTEE ACTION

The Committee on Audit and Compliance is asked to approve the revisions of the Compliance and Ethics Office Charter as presented. The Committee is asked to recommend this item to the Board of Trustees for approval on the Consent Agenda.

ADDITIONAL COMMITTEE CONSIDERATIONS

Board of Governors approval is not required. Submission to the Board of Governors is required after approval by the Board of Trustees.

Supporting Documentation Included: Original and Revised UF Compliance and Ethics Charter

Submitted by: Terra DuBois, Chief Compliance, Ethics, and Privacy Officer

Approved by the University of Florida Board of Trustees, December 7, 2023

Morteza "Mori" Hosseini, Chair

Ben Sasse, President and Corporate Secretary

Adopted: December 15, 2017

Amended: December 4, 2020 (substantive); December 7, 2023 (administrative)

COMPLIANCE AND ETHICS OFFICE CHARTER

Mission and Purpose

The mission of the University of Florida Compliance and Ethics (UFCE) office is to protect and promote the institutional integrity of the University of Florida and serve as a resource to all employees in matters of ethical conduct and compliance with the law. UFCE provides oversight and guidance on enterprise-wide compliance activities and fosters a culture that embeds the importance of compliant conduct in all university functions. The compliance program is designed to help fulfill the fiduciary and oversight responsibilities of the University of Florida Board of Trustees, Audit and Compliance Committee. UFCE proactively collaborates with faculty and staff, including identified compliance partners across the enterprise, to further its mission and purpose.

Authority

UFCE has the authority to monitor, review or investigate all areas of the University including its Direct Support Organizations, Centers and Institutes, and Affiliated Entities. In order to meet its responsibilities and maintain independence, UFCE has unrestricted timely access to all institutional activities, records, data, personnel, property, and other information in possession or control of the University, including information reported to the University Hotline. Any documents and information reviewed or collected by UFCE will be handled in compliance with applicable laws, regulations, and University policies and procedures.

Reporting Structure and Independence

The Chief Compliance Officer reports functionally to the University of Florida Board of Trustees and administratively to the University President or designee. This reporting structure promotes independence and objectivity in the performance of the responsibilities of the Chief Compliance Officer function. The Chief Compliance Officer has organizational independence, and all activities of the office are to remain free from influence.

Responsibility and Duties

Compliance Program

UFCE is responsible for implementing an enterprise-wide compliance program that coordinates activities that promote ethical conduct and maximize compliance with applicable laws, regulations, policies and procedures. To carry out this responsibility, UFCE shall perform the following duties:

- Establish a program plan that promotes compliance with applicable laws, regulations, and University policies and regulations. This plan and any subsequent changes shall be approved by the Board of Trustees and a copy provided to the Board of Governors.
- Foster strong stewardship and management accountability at all levels with the highest standards of honesty and integrity.
- Coordinate general compliance training to employees, faculty, and board members.
- Provide multiple points of contact to address concerns of potential non-compliance or unethical behavior including an avenue for anonymous reporting and appropriately address concerns.
- Conduct monitoring activities, reviews and risk assessments to help identify risks and assist in managing issues identified.
- Provide continuous assessments of the effectiveness of the compliance program.
- Provide compliance advisory services and guidance to management, faculty, and staff.
- Evaluate emerging compliance trends in higher education and implement best practices.
- Coordinate awareness initiatives to ensure that the University community is aware of the compliance program, the compliance hotline, and whistleblower protection policies.
- Investigate, as necessary, any potential allegation of misconduct in coordination with University Human Resources, General Counsel, Internal Audit and other offices, as appropriate.
- Promote and enforce the program, in consultation with the President or designee and Board of Trustees, consistently through appropriate incentives and disciplinary measures to encourage a culture of compliance and ethics. Failures in compliance or ethics shall be addressed through appropriate measures, including education or disciplinary action.
- Submit final reports to appropriate action officials.

Chief Compliance Officer

The Chief Compliance Officer shall:

- Have adequate resources and appropriate authority.
- Maintain a professional staff with sufficient knowledge, skills, and experience to ensure an effective compliance program.
- Utilize approved third-party resources, as appropriate, to supplement the program's efforts.
- Communicate routinely to the President or designee, Audit and Compliance Committee, and Board of Trustees regarding program activities.
- Conduct and report on compliance activities and inquiries free of actual or perceived impairment to the independence of the Chief Compliance Officer.
- Notify the President or designee of any unresolved restriction or barrier imposed by any individual on the scope of any inquiry, or the failure to provide access to necessary information or people for the purposes of such inquiry. In such circumstances, the Chief Compliance Officer shall request the President's or designee's assistance in remedying the restrictions. If the matter is not resolved, the Chief Compliance Officer shall notify the Board of Trustees or Board of Governors, as appropriate and required in Board of Governors Regulation 4.003.
- Notify the Board of Trustees and the Board of Governors of any significant issues of noncompliance.
- Report at least annually on the effectiveness of the program. Any program plan revisions, based on the Chief Compliance Officer's report, shall be approved by the Board of Trustees and provided to the Board of Governors.

- Provide an external review of the program’s design and effectiveness at least once every five years to the President and Board of Trustees, with a copy to the Board of Governors.

Professional Standards

UFCE adheres to the Florida Code of Ethics for Public Officers and Employees contained in Part III, Chapter 112, Florida Statutes; the Federal Sentencing Guidelines Manual, Chapter 8, Part B, Section 2.1(b); and the Code of Professional Ethics for Compliance and Ethics Professionals.

Charter Review and Approval

The Compliance and Ethics Office Charter shall be approved by the UF Board of Trustees and reviewed at least every three years for consistency with applicable regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.

Adopted: December 15, 2017

Amended: December 4, 2020 (substantive); December 7, 2023 (administrative)

COMPLIANCE AND ETHICS OFFICE CHARTER

Mission and Purpose

The mission of the University of Florida Compliance and Ethics (UFCE) office is to protect and promote the ~~institutional~~~~corporate~~ integrity of the University of Florida and serve as a resource to all employees in matters of ethical conduct and compliance with the law. UFCE provides oversight and guidance on enterprise-wide compliance activities and fosters a culture that embeds the importance of compliant conduct in all university functions. The compliance program is designed to help fulfill the fiduciary and oversight responsibilities of the University of Florida Board of Trustees, Audit and Compliance Committee. UFCE proactively collaborates with faculty and staff, including identified compliance partners across the enterprise, to further its mission and purpose.

Authority

UFCE has the authority to monitor, review or investigate all areas of the University including its Direct Support Organizations, Centers and Institutes, and Affiliated Entities. In order to meet its responsibilities and maintain independence, UFCE has unrestricted timely access to all institutional activities, records, data, personnel, property, and other information in possession or control of the University, including information reported to the University Hotline. Any documents and information reviewed or collected by UFCE will be handled in compliance with applicable laws, regulations, and University policies and procedures.

Reporting Structure and Independence

The Chief Compliance Officer reports functionally to the University of Florida Board of Trustees and administratively to the University President or designee. This reporting structure promotes independence and objectivity in the performance of the responsibilities of the Chief Compliance Officer function. The Chief Compliance Officer has organizational independence, and all activities of the office are to remain free from influence.

Responsibility and Duties

Compliance Program

UFCE is responsible for implementing an enterprise-wide compliance program that coordinates activities that promote ethical conduct and maximize compliance with applicable laws, regulations, policies and procedures. ~~To~~UFCE carries out this responsibility, ~~UFCE shall by performing~~ the following duties:

- Establish a program plan that promotes compliance with applicable laws, regulations, and University policies and regulations. This plan and any subsequent changes shall be approved by the Board of Trustees and a copy provided to the Board of Governors.
- Foster strong stewardship and management accountability at all levels with the highest standards of honesty and integrity.
- Coordinate general compliance training to employees, faculty, and board members.
- Provide multiple points of contact to address concerns of potential non-compliance or unethical behavior including an avenue for anonymous reporting and appropriately address concerns.
- Conduct monitoring activities, reviews and risk assessments to help identify risks and assist in managing issues identified.
- Provide continuous assessments of the effectiveness of the compliance program.
- Provide compliance advisory services and guidance to management, faculty, and staff.
- Evaluate emerging compliance trends in higher education and implement best practices.
- Coordinate awareness initiatives to ensure that the University community is aware of the compliance program, the compliance hotline, and whistleblower protection policies.
- Investigate, as necessary, any potential allegation of misconduct in coordination with University Human Resources, General Counsel, Internal Audit and other offices, as appropriate.
- Promote and enforce the program, in consultation with the President or designee and Board of Trustees, consistently through appropriate incentives and disciplinary measures to encourage a culture of compliance and ethics. Failures in compliance or ethics shall be addressed through appropriate measures, including education or disciplinary action.
- Submit final reports to appropriate action officials.

Chief Compliance Officer

The Chief Compliance Officer shall:

- Have adequate resources and appropriate authority.
- Maintain a professional staff with sufficient knowledge, skills, and experience to ensure an effective compliance program.
- Utilize approved third-party resources, as appropriate, to supplement the program's efforts.
- Communicate routinely to the President or designee, Audit and Compliance Committee, and Board of Trustees regarding program activities.
- Conduct and report on compliance activities and inquiries free of actual or perceived impairment to the independence of the Chief Compliance Officer.
- Notify the President or designee of any unresolved restriction or barrier imposed by any individual on the scope of any inquiry, or the failure to provide access to necessary information or people for the purposes of such inquiry. In such circumstances, the Chief Compliance Officer shall request the President's or designee's assistance in remedying the restrictions. If the matter is not resolved, the Chief Compliance Officer shall notify the Board of Trustees or Board of Governors, as appropriate and required in Board of Governors Regulation 4.003.
- Notify the Board of Trustees and the Board of Governors of any significant issues of noncompliance.
- Report at least annually on the effectiveness of the program. Any program plan revisions, based on the Chief Compliance Officer's report, shall be approved by the Board of Trustees and provided to the Board of Governors.

- Provide an external review of the program's design and effectiveness at least once every five years to the President and Board of Trustees, with a copy to the Board of Governors.

Professional Standards

UFCE adheres to the Florida Code of Ethics for Public Officers and Employees contained in Part III, Chapter 112, Florida Statutes; the Federal Sentencing Guidelines Manual, Chapter 8, Part B, Section 2.1(b); and the Code of Professional Ethics for Compliance and Ethics Professionals.

Charter Review and Approval

The Compliance and Ethics Office Charter shall be approved by the UF Board of Trustees and reviewed at least every three years for consistency with applicable regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.



**COMMITTEE ON AUDIT AND COMPLIANCE
ACTION ITEM AC3
December 7, 2023**

SUBJECT: Institutional Compliance FY23 Annual Report

BACKGROUND INFORMATION

The Board of Governors Regulation 4.003 requires the chief compliance officer to report at least annually on the effectiveness of the compliance and ethics program. The regulation further requires the Board of Trustees to review and approve the Institutional Compliance Annual Report prior to submission to the Board of Governors.

PROPOSED COMMITTEE ACTION

The Committee on Audit and Compliance is asked to approve the Institutional Compliance Fiscal Year 2023 Annual Report as presented. The Committee is asked to recommend this item to the Board of Trustees for approval on the Consent Agenda.

ADDITIONAL COMMITTEE CONSIDERATIONS

Board of Governors approval is not required. Submission to the Board of Governors is required after approval by the Board of Trustees.

Supporting Documentation Included: Institutional Compliance FY23 Annual Report

Submitted by: Terra DuBois, Chief Compliance, Ethics, and Privacy Officer

Approved by the University of Florida Board of Trustees, December 7, 2023

Morteza "Mori" Hosseini, Chair

Ben Sasse, President and Corporate Secretary

Institutional Compliance Program Fiscal Year 2023 Annual Report

Committee on Audit and Compliance Pre-Meeting
November 13, 2023



UF | Compliance and Ethics
UNIVERSITY of FLORIDA

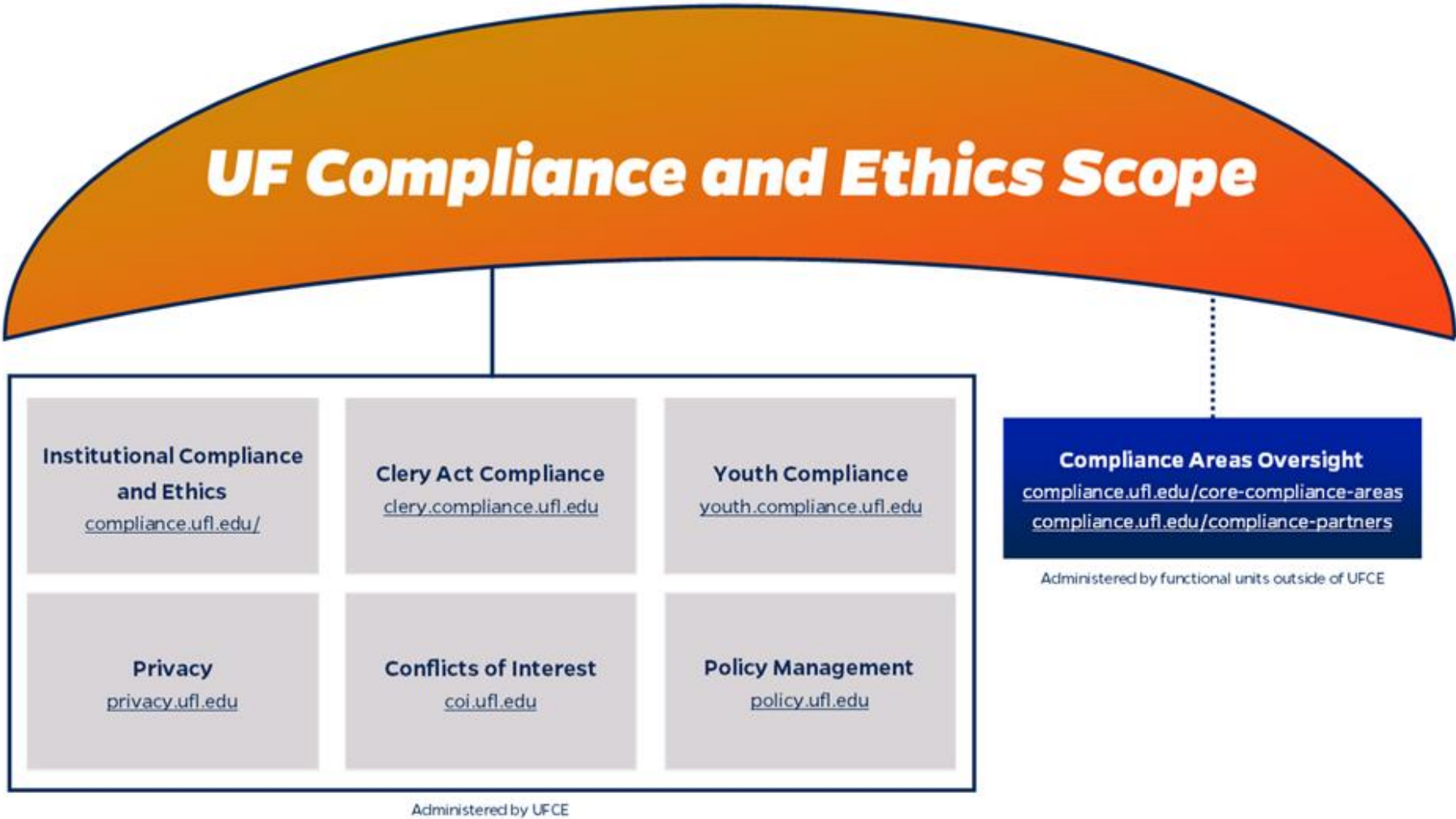
Terra DuBois
Chief Compliance, Ethics, and Privacy Officer

Compliance Attestation

- Board of Governors (BOG) Regulation 4.003 requires the Chief Compliance Officer to report annually to the Board of Trustees on the activities and effectiveness of the institutional compliance program and provide documentation of such report to the BOG.
- As demonstrated in the annual report, UF's institutional compliance program meets the requirements of BOG Regulation 4.003, Chapter 8 of the Federal Sentencing Guidelines, and applicable Department of Justice guidance.



How is the Annual Report Developed?





How is the Annual Report Developed?

UFCE Program Core Compliance Areas	
Athletics	IT Security
Clery Compliance	Privacy
Conflicts of Interest	Records Management
Environmental Health & Safety	Research Compliance
Financial Stewardship	Title IX and ADA
Healthcare Compliance	Youth Compliance

How is the Annual Report Developed?

Compliance Program Elements



Element 1 Governance and High-Level Oversight

UF's governing authority must be knowledgeable about, and exercise oversight for, the compliance program. High-level personnel must be assigned responsibility for the compliance program and ensure it is effective.

- Board of Trustees Oversight
 - CCO reports functionally to Chair of the ACC
 - CCO provides regular updates for ACC and full Board
 - Updates this year included: State reporting requirements for foreign activities and gifts; annual work plan; major data breach incidents; Clery Act security and fire safety reports; anti-fraud framework; and UF Health compliance
- UF Health Boards of Directors Oversight
 - UF Health CCO reports functionally to Chairs of UF Health Boards ACCs and has accountable reporting to the UF CCO
 - UF CCO participates in regular meetings of these boards
- Compliance Committees and Workgroups
 - Compliance Partners led or participated in more than 50 committees and workgroups supporting compliance enterprise-wide

Element 2 **Policies and Standards of** **Conduct**

UF must establish standards of conduct, regulations, and policies to prevent and detect noncompliance.

- Standards of conduct include: UF Employee Handbook; Student Honor Code and Student Code of Conduct; Florida Code of Ethics; UF Core Values; and unit- and industry-specific codes of conduct
- New Regulation and Policy Hub launched in Summer 2023
 - UF Regulations - 3 new, 2 repealed, and 4 amended this fiscal year
 - UF Policies - 8 new and 12 amended this fiscal year
- Unit policies, procedures, and guidelines
 - At least 17 new or amended in core compliance partner areas this fiscal year

Element 3 Communications and Reporting

UF must communicate compliance expectations, standards, and requirements to the entire UF community. Additionally, UF must maintain a system to report or seek guidance regarding potential misconduct or noncompliance.

- Core compliance partners utilized multiple communication channels to share relevant information, provide timely warnings, and increase compliance awareness:
 - Quarterly UFCE compliance gazette, COI outreach articles, Clery timely warnings, UF Health compliance alerts, UAA weekly reminders, OAGE and UFIT social media blasts, website updates
- Reporting Systems:
 - Compliance hotline – 24-hour, anonymous, web or phone
 - UF Health compliance hotline – 24-hour, anonymous, web or phone
 - Unit-specific reporting web or phone (UFPD, OAGE, Clery, RISC, COI, Youth Compliance, Ombuds, etc.)

Element 4 **Training and Education**

UF must educate Trustees and university employees on applicable laws, regulations, and policies, and their responsibility for ethical conduct and compliance.

- Compliance educational opportunities offered to Trustees this fiscal year included:
 - Foreign transactions reporting requirements
 - Recent state and federal efforts surrounding foreign influence protections
 - Compliance work plan overview
 - UF Health compliance program overview
- Core compliance partners provided training courses for at least 24 different topics, which resulted in deploying the courses thousands of times. Examples include:
 - General Compliance Training – 22,664 staff trained
 - Information Security Awareness – 19,595 staff and 14,010 students trained
 - HIPAA – 24,969 staff trained
 - Various Finance and Accounting Topics – 19,118 staff trained
 - Various Safety and Security Topics – 48,932 staff and students trained

Element 5 Risk Identification, Monitoring, and Auditing

UF must have a system in place for routine monitoring and auditing of transactions, risks, controls, and behaviors in order to prevent and detect noncompliance and fraud.

- The items highlighted in this report reflect compliance risk identification, monitoring, and auditing. They are not representative of all audit functions, including those performed by the Office of Internal Audit.
- UFCE participated in two deep-dive risk assessments of the export control program and the Title IX program. Additionally, UFCE developed a framework for compliance risk monitoring at scale.
- Finance and Accounting audited expense reports, travel, disbursements vouchers, and invoices.
- UF Health Compliance Services completed 71 regulatory, documentation, or billing audits and 128 privacy audits.
- EH&S performed hundreds of health and safety assessments.

Element 6 **Response and Prevention**

UF must address all reported or identified concerns of suspected noncompliance and take reasonable steps to address the concerns and prevent similar conduct from occurring in the future.

- The Internal Review Committee advised on significant instances of misconduct and provided President and Board notice, as appropriate; triaged reports from the compliance hotline; and provided guidance and oversight for the investigatory processes.
- 274 reports were submitted to the compliance hotline this fiscal year.
 - At triage, the IRC categorized the reports by risk and significance:
 - Level 0 (closed on intake) = 22
 - Level 1 (low risk) = 238
 - Level 2 (moderate risk) = 12
 - Level 3 (high risk) = 2
 - In comparison, there were 211 reports in FY22 and 167 reports in FY21
- In addition to the central compliance hotline, core compliance partners received compliance concerns directly and performed investigations and remediation actions.

Element 7 **Enforcing Standards**

UF must develop systems to promote and enforce the compliance program consistently across the enterprise through appropriate incentives and disciplinary measures.

- Disciplinary action is consistently applied in accordance with the applicable regulation, policy, or collective bargaining agreements.
- The Controller's Office, in coordination with UFCE and OIA, continued to build out the antifraud framework this fiscal year by providing targeted education sessions on detecting and reporting fraud, waste, abuse, and fiscal mismanagement.
- UFCE and Human Resources utilized several incentives to encourage compliance, including the Compliance Superstar program and the Superior Accomplishment Awards program.



INSTITUTIONAL COMPLIANCE PROGRAM



FY 2023 ANNUAL REPORT

UF | Compliance and Ethics
UNIVERSITY of FLORIDA

TABLE OF CONTENTS

- Message from the Chief Compliance Officer.....03**

- Introduction.....04**

- Fiscal Year 2023 Compliance Activities Summary.....05**
 - Governance and High-Level Oversight05
 - Policies and Standards 14
 - Communications and Reporting.....23
 - Training and Education 27
 - Risk Identification, Auditing, and Monitoring 36
 - Response and Prevention 41
 - Enforcing Standards46



MESSAGE FROM THE CCO

I am pleased to present the Institutional Compliance Program Annual Report for fiscal year 2023.

This report summarizes the work of my office, as well as that of compliance partners across the university enterprise, and demonstrates UF's efforts to meet various federal and state regulatory and compliance requirements. UF's Institutional Compliance Program complies with Florida Board of Governors Regulation 4.003, Chapter 8 of the Federal Sentencing Guidelines, and applicable Department of Justice guidance.

We believe that a culture of compliance and integrity not only strengthens our institutional character, but also enhances

our relationships with each other, the greater UF community, and our external stakeholders. As we reflect on the past year and look ahead to the future, our dedication to compliance and ethics will remain steadfast.

I want to express my gratitude to our Board of Trustees and President, whose support of our program is unwavering and crucial to our success. I'm equally as grateful for our UF faculty, staff, and students. Your commitment to compliance, ethical conduct, and doing the right thing is the cornerstone of our program. Thank you for your continued support.

Terra DuBois

Chief Compliance, Ethics,
and Privacy Officer



INTRODUCTION

This annual report highlights the joint compliance and risk mitigation efforts of the UF Compliance and Ethics Office and the Core Compliance Partners from July 1, 2022, to June 30, 2023. While not capturing all compliance-related activities across the university enterprise, this annual report summarizes key activities that demonstrate UF's compliance with Board of Governors Regulation 4.003.

This annual report is structured to align with the seven elements of an effective compliance and ethics program. These elements, as outlined in Chapter Eight of the United States Sentencing Commission Guidelines Manual and Department of Justice Guidance, serve as general guideposts to help institutions promote an ethical culture and proactively address compliance risks. The seven elements are:

Compliance Program Elements



FY 2023 COMPLIANCE ACTIVITIES SUMMARY

Governance and High-Level Oversight

UF's governing authority, including the President and Board of Trustees (BOT), must be knowledgeable about the Institutional Compliance and Ethics Program's (Program) content and operation and be able to exercise reasonable oversight with respect to its implementation and effectiveness. Additionally, high-level personnel must be assigned overall responsibility for the Program and must ensure that it is effective.

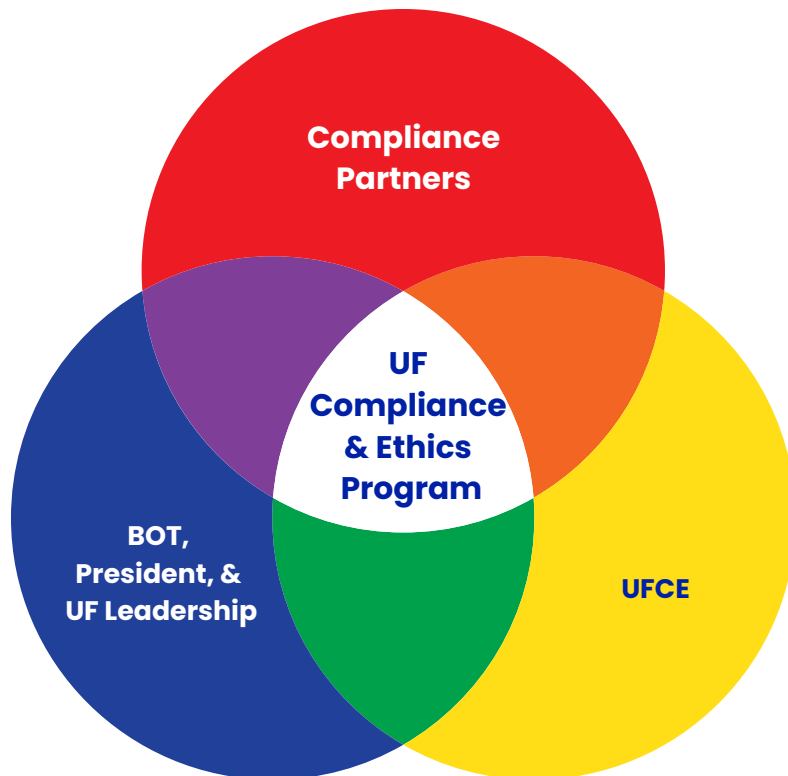
A. University of Florida Compliance and Ethics Office Program Purpose and Scope

The Program is designed to promote a culture of ethical conduct, maximize compliance with applicable laws, regulations, and policies, and effectively prevent or detect non-compliance. The University Chief Compliance, Ethics, and Privacy Officer (CCO) and Deputy CCO manage the UF Compliance and Ethics Office (UFCE) and are responsible for the Program. Additionally, UFCE staff and Compliance Partners across the enterprise perform operational compliance functions and oversight within their respective offices. As of the date of this report, the Program includes fifty-six Compliance Partners who coordinate and communicate with UFCE on matters related to the Program.

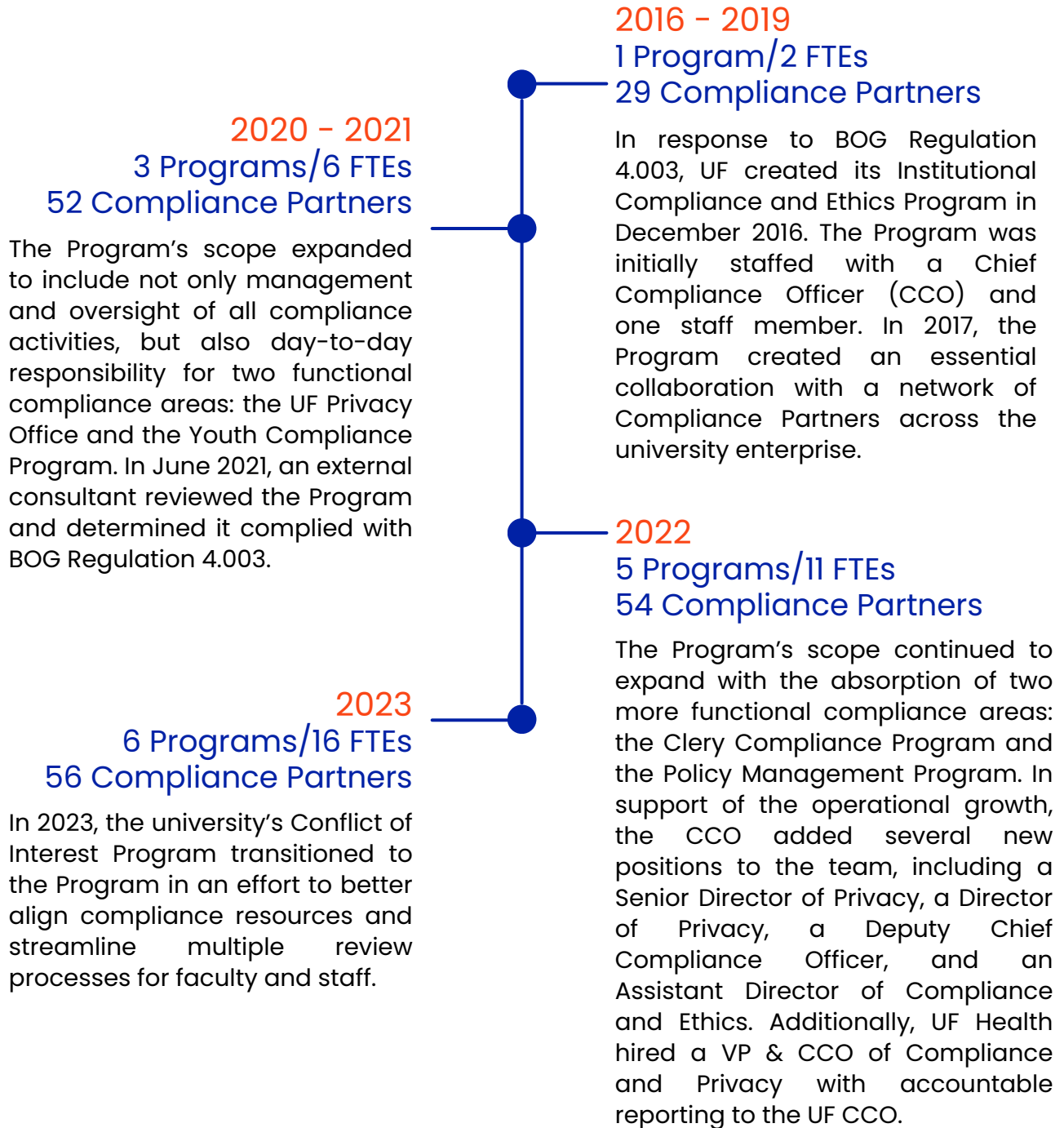
Out of these fifty-six Compliance Partners, the Program has identified 12 Compliance Partners with significant day-to-day responsibilities in core compliance areas within the University, as listed in the graph on the following page. These 12 Compliance Partners (herein designated as Core Compliance Partners) are central to maximizing compliance and promoting a culture of integrity across the university enterprise.

UFCE Program Core Compliance Areas

Athletics	IT Security
Clery Compliance	Privacy
Conflicts of Interest	Records Management
Environmental Health & Safety	Research Compliance
Financial Stewardship	Title IX and ADA
Healthcare Compliance	Youth Compliance



University of Florida Compliance and Ethics Office Program History

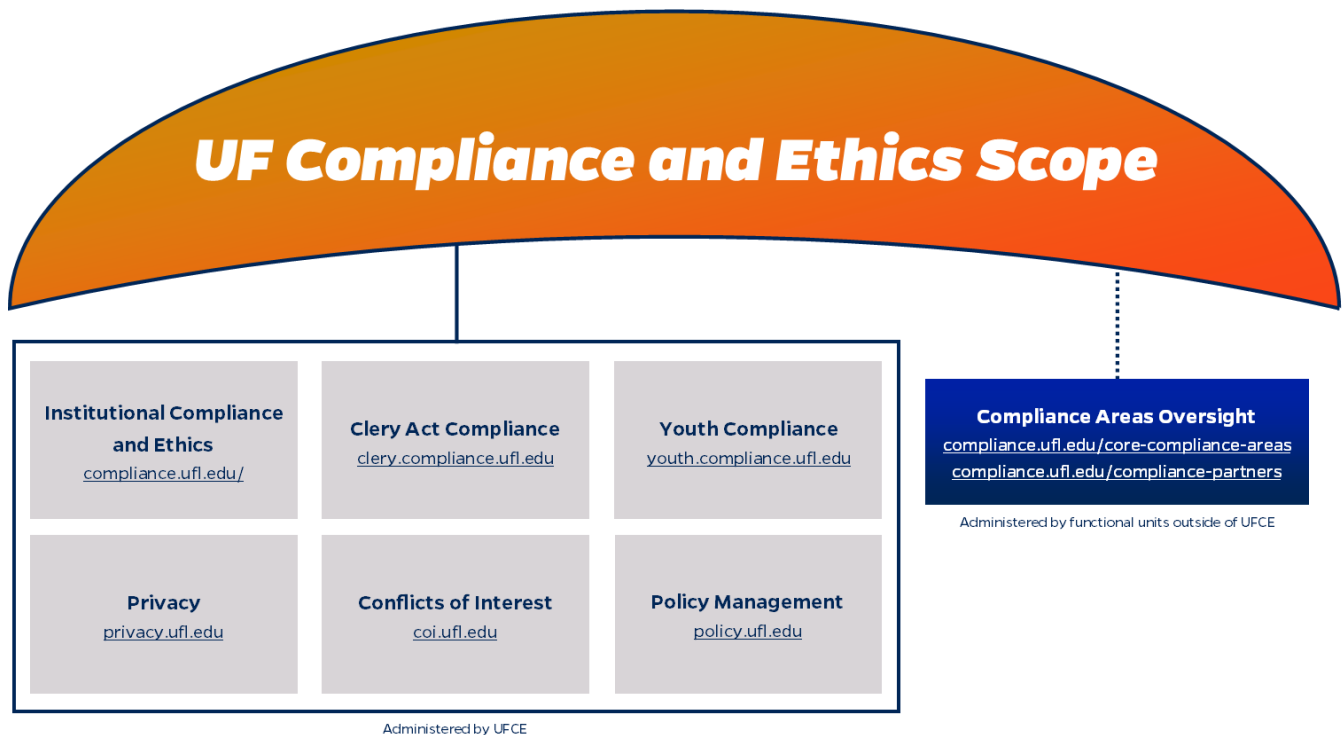


University of Florida Compliance and Ethics Office Program Structure

The CCO is responsible for administering the Program with additional functional responsibility and oversight over the following offices and programs:

- Clery Act Compliance Program
- Youth Compliance Program
- Privacy Office
- Conflicts of Interest Program
- University Policy Management

The UF Health Compliance Program, along with the UF Research Integrity, Security & Compliance Program, have accountable reporting relationships to the CCO through their senior compliance officers.



B. UF BOT Audit and Compliance Committee (ACC)

The ACC provides governance oversight for the Program and assists the BOT in ensuring compliance across the university enterprise. Among other duties, the committee reviews significant compliance findings identified through audits, investigations, reviews, or other means, approves any changes to the Program, and ensures failures in compliance or ethics are addressed through appropriate and consistent measures.

In addition to regular communication between the CCO and the ACC Chair, university leadership supported the ACC's compliance oversight work through the following activities in fiscal year 2023:

- The CCO kept the ACC and BOT informed of key compliance initiatives, including Florida's foreign influence laws, the Annual Clery Security and Fire Safety Reports, and the federal and state Foreign Gifts and Contracts Reports.
- The Chief Audit Executive (CAE) ensured the ACC could maintain oversight of the university audit function by developing an ACC-approved workplan and regularly reporting on audit progress, findings, and recommendations for improvement.
- The Assistant Vice President and University Controller introduced UF's new Antifraud Framework, discussed key elements and the status of a BOG-issued Direct Support Organization internal control review, and gave an overview of the UF GO Travel and Expense system.
- For this year's annual BOT compliance education session, UF Health's Vice President and Chief Compliance and Privacy Officer presented the elements that make healthcare compliance unique and provided a high-level overview of the UF Health Compliance Program.

C. Affiliated Entities Board of Directors Committees

The UF Health VP and Chief Compliance and Privacy Officer reports directly to the various hospital and health system Boards of Directors Audit and Compliance Committee chairs. The UF CCO participates in regular meetings of these Boards, whose responsibility includes:

- Audit and Compliance Committees of the Boards of Directors for UF Health Shands and UF Health Jacksonville: The Committees provide a forum for UF Health Compliance Services leadership to inform the Boards of significant compliance and privacy matters.
- The Audit and Compliance Committee of the Board of Directors for the Florida Clinical Practice Association, Inc. (FCPA): The Committee is responsible for FCPA-related matters including reviews and approvals of financial results, external audits, and the physician billing compliance services reports.

D. Other Compliance Committees and Workgroups supporting UFCE

UF Core Compliance Partners worked this fiscal year with over 50 compliance committees and workgroups that promote compliance and ethics efforts and support the Program. A subset of these committees is listed in the table below.

Area	Name	Committee Purpose	Activities & Accomplishments
Athletics	Eligibility/ Certification Team	To discuss and review the eligibility status of all current and incoming student-athletes	Met to ensure the certification of student-athletes for competition is transparent and fully vetted by all parties
Athletics	Intercollegiate Athletics Committee (IAC)	To monitor admissions and academic progress of all student-athletes and monitor changes in NCAA and SEC rules	Interviewed men's and women's head basketball coaches, conducted exit surveys and interviews with student-athletes, reported to faculty senate on student-athlete experience, and other activities
Clery	Clery Compliance Partners Committee	To discuss current crime trends, active cases, federal/state updates, and policy updates	Discussed legislative updates, current cases, and programming

Other Compliance Committees and Workgroups Supporting UFCE (Continued)

Area	Name	Committee Purpose	Activities & Accomplishments
COI	Provost's Advisory Committee (COI)	To provide an extra layer of review of outside activity disclosures for possible conflicts of interest in conjunction with the Conflicts of Interest Program and the Provost	Established committee review process, reviewed several outside activity disclosures and submitted recommendations to the Provost
EH&S	Risk Financing & Loss Prevention - Interagency Advisory Council	To discuss statewide loss prevention safety topics, and collaborate on best practice risk solutions	Appointed staff completed required online safety coordinator training. Improved internal process of injury & incident reporting
EH&S	SUS EH&S Committee	To discuss on-going EH&S issues and safety program alignment across all members for SUS system	Hosted 2023 spring in-person meeting at UF and shared various UF safety programs
EH&S and RISC	Institutional Biosafety Committee (IBC)	To establish, monitor, and enforce policies or procedures for work with biohazardous materials	Onboarded new committee members, approved 110 projects and amendments
Finance & Accounting	CFO Roundtable	To provide updates to financial/budget officers representing University colleges and units	Disseminated relevant financial topics and initiatives
Finance & Accounting	Empowering UF Steering Committee	To provide governance and oversight related to University of Florida's Enterprise Resource Planning modernization and associated business processes utilizing Workday	Administered program plan, budget, contract, and mobilization of resources to achieve deadlines and milestones
Finance & Accounting	SUS Finance & Accounting Committee (ICOFA)	To collaborate on relevant matters.	Peer sharing of regulatory interpretations and internal control developments

Other Compliance Committees and Workgroups Supporting UFCE (Continued)

Area	Name	Committee Purpose	Activities & Accomplishments
RISC	Institutional Animal Care and Use Committee (IACUC)	To ensure compliance with policies and regulations related to the use of live vertebrate animals in research and educational programs	Appointed new chair. Implemented new annual membership review, nomination, and appointment process, resulting in the addition of 5 new committee members
RISC	Institutional Review Boards (IRB)	To protect the rights and welfare of participants in clinical trials and other human subjects research studies	Appointed new chair to behavioral/ social IRB. Implemented new web-based auto-determination tools for exempt and nonhuman studies
UF Health COM Jax	Clinic Update Committee	To discuss operational changes resulting from new clinics, clinics closing or moving	Answered questions regarding issues that could potentially impact billing, coding, or documentation for new or relocating clinics
UF Health COM Jax	Compliance Committee	To provide information about recent regulatory changes, audits, and significant compliance cases to hospital compliance leaders	Provided quarterly reports for compliance risks that can be shared with hospital compliance leaders
UF Health Hospitals	340B Executive Oversight Committees	To assist in overseeing compliance with the oversight of Section 340B of the Public Health Service Act at UF Health Hospitals	Assisted the Pharmacy Department with planning a mock 340B audit
UF Health Hospitals	UF Health Hospitals Exec. Compliance Committees ((UFHS &UFHJ)	To discuss significant compliance and privacy matters and provide oversight of compliance activities.	Adopted streamlined approval process for UF Health system Compliance and Privacy policies to be approved by these committees in lieu of the Policy Committees
UF Health Hospitals	UF Health Laboratory Compliance Committee	To support an effective system-wide laboratory compliance program	Implemented a self-audit subgroup to assess system-wide laboratory compliance

Other Compliance Committees and Workgroups Supporting UFCE (Continued)

Area	Name	Committee Purpose	Activities & Accomplishments
UF Health Shands Hospital	Core Policy and Procedure Committee	To review, revise and approve, entity-level policies	Revised and approved numerous core policies, including those related to the new Mobile Stroke Treatment Unit
UF Health Jax Hospital	Patient Rights & Responsibilities Committee	To oversee the protection of patient rights and responsibilities by reviewing and revising policies, and monitoring patient complaints processes and regulatory developments	Implemented policy for providing qualified interpreters to patients; assisted laboratory with policies related to release of specimens to external entities
UFIT	Information Security Advisory Workgroup	To assist with advising on policies, standards, and priorities in support of the university's mission and business goals	Approved three new policies and four new standards. Amended one policy and two standards.
Youth Compliance	UFCE Youth Safety Committee	To review protocols, identify gaps in compliance, and set campus priorities for Youth Compliance	Developed a new Youth Compliance Policy

Policies and Standards of Conduct

The University has established standards of conduct, regulations, and policies to prevent and detect non-compliance and set expectations for ethical conduct.

A. Standards of Conduct

Standards of Conduct for UF and its community are discussed in multiple documents as listed below:

- The [UF Employee Handbook](#)
- The [Student Honor Code and Student Code of Conduct](#)
- Various unit- and industry-specific codes of conduct, as applicable and adopted by UF units (e.g., UF Health Code of Conduct; Code of Ethics for Internal Auditors; American Institute of Chemical Engineers Code of Ethics; Code of Professional Ethics for Compliance and Ethics Professionals)
- UF Core Values – There are six central values: Excellence, Discovery and Innovation, Inclusion, Freedom and Civility, Community, and Stewardship. They are described in more detail on the next page.
- The Florida Code of Ethics for Public Officers and Employees (Chapter 112, Part III, Florida Statutes)



Our Values Start with a Commitment

The University of Florida in 2015 adopted “The Decade Ahead” strategic plan comprising seven university wide goals and objectives and one overarching aspiration: That the University of Florida will be a premier university that the state, nation and world will look to for leadership. The university in 2020 augmented the plan with the “UF Core Values” underpinning its goals and overarching aspiration with six central values. The values were shaped by input from all of UF’s key stakeholders to ensure they reflect the diverse UF community.



EXCELLENCE

Strive for greatness as an institution that brings out the best in each individual.

Our standard is to be the best by doing our best. We strive to lead with integrity and distinction in all our endeavors. Excellence requires continuous improvement, accountability, and the courage to recognize that there is always more we can do to deliver the highest quality performance.



INCLUSION

Celebrate differences in identities, thoughts, and abilities, and seek to provide equitable access to opportunity.

Excellence is only possible by including people who bring diverse backgrounds and perspectives. Our growing diversity enhances discovery and innovation. It is reliant on freedom and civility. It enriches the UF community. It is rooted in stewardship. It is the connective tissue for all of our Core Values.

DISCOVERY & INNOVATION

Collaborate on the uncharted frontiers of knowledge to seek truth and make the world a better place.

Discovery is at our core. We are driven to bring fresh perspectives that create new knowledge and understanding in the classroom and beyond. It is our creative risk-taking that creates transformative change. We are constantly looking for ways to drive scholarship and service that push our campus, community and the world forward. We should never be satisfied with the status quo, but always look for inspiration and new ways of doing things.



COMMUNITY

Create a safe, welcoming community and a shared purpose that builds a sense of belonging and togetherness.

We work together toward the betterment of our local community and the world around us. Our community has a shared sense of purpose that unites everyone around goals that are held in common. Those goals elevate the collective and are greater than any one of us alone. We utilize our intellect, creativity, skills, strength and compassion to create a supportive community that serves the common good.

STEWARDSHIP

Show respect for those who came before us, responsibility for those now with us, and the commitment to leave a just and habitable world for those who come after us.

We were founded as a land-grant university, which carries with it an obligation to leave the State of Florida and the world better than we found it. Our aim is to operate with utmost respect for the resources provided us, and utilize them in a humane, respectful and responsible way. This is how we create an environment that gives students the opportunity to develop the intellectual, physical and social skills that will enrich their lives.



FREEDOM & CIVILITY

Embrace the freedom to inquire and express ideas without condemnation, and to show respect for the right of others to do the same.

We are a community that affirms and embraces openness to an inclusive range of viewpoints. An open-minded culture is the foundation of freedom of expression and affirms our commitment to academic freedom, which is rooted in mutual respect of others. We encourage curiosity in research, scholarship and exploration, and we create the conditions where inquiry can flourish. We should guard others’ right to express themselves as unequivocally as we expect that right for ourselves.

B. UF Regulations

University Regulations are official directives of general applicability that are required by federal or state law, by Florida Board of Governors regulations, or are otherwise deemed necessary and appropriate by the University of Florida Board of Trustees. Regulations must be approved by the University of Florida Board of Trustees. Regulations provide the broader framework under which UF Policies may be created. UF Regulations are housed on the [Regulation and Policy Hub](#).

The following new, amended or repealed regulations were approved this fiscal year:

New UF Regulations

- UF Regulation 1.202: University Bonus Plans
- UF Regulation 1.600: Educational Research Centers for Child Development
- UF Regulation 7.050: Examinations and Assessments

Repealed UF Regulations

- UF Regulation 2.0031: Identification Card Program
- UF Regulation 6.015: Outside Activity

Amended UF Regulations

- UF Regulation 7.003: Academic Personnel Employment Plan: Academic Appointments, Types of Appointments, Appointment Status Modifier, and Academic-Administrative Classification Titles
- UF Regulation 7.049: Textbook and Instructional Materials Affordability and Transparency
- UF Regulation 7.100: Academic Program Termination and Temporary Suspension of New Enrollments
- UF Regulation 3.0375: Tuition Cost

C. UF Policies

UF Policies are official directives that establish clear standards of organizational and individual conduct in compliance with applicable laws and regulations and are deemed necessary and appropriate by UF leadership. UF Policies apply University-wide (as opposed to college or unit internal policies), and all faculty, staff, students, volunteers, vendors, and visitors to campus are expected to comply with applicable UF Policies. A UF Policy may expand on the framework in a UF Regulation but may not conflict with a UF Regulation.

The University has charged staff from the Office of General Counsel and Office of Compliance and Ethics with defining, implementing, and overseeing the policy development process and maintaining a central repository of University Policies and Regulations. This group, called the University Policy Group (UPG), assists faculty and staff in developing new policies and making revisions to existing policies as per the newly revised Policy on Policies 8-001. UF policies are also housed on the [Regulation and Policy Hub](#). Staff from the Institutional Compliance Program co-lead the policy development process with the Office of General Counsel.

The following UF Policies are representative of new or amended policies UF Core Compliance Partners and others worked on this fiscal year:

Compliance and Ethics

- Policy 5-001: Institutional Clery Act – New 12.12.22
- Policy 5-002: Youth Compliance & Child Abuse Reporting – New 5.15.23

Strategic Communications and Marketing

- Policy 15-001: Endorsement of Commercial Services or Products by UF Employees – Amended 7.25.22

Student Life

- Policy 16-003: Registered Student Organization Classification and Officer Eligibility Amended 1.17.23
- Policy 16-001: Internship, Practicum, Work-Based and Experiential Learning Reporting Amended 4.21.23
- Policy 16-002: Medical Amnesty – Amended 7.27.22

New or Amended Policies (Continued)

Academic Affairs

- Policy 1-003: Conflicts of Commitment and Conflicts of Interest – Amended 10.13.22
- Policy 1-001: Academic Degree Programs – New 3.13.23

Operations

- Policy 13-001: Gender Equity – New 12.23.22

Business Affairs

- Policy 4-011: Use of University Space – Amended 7.21.22
- Policy 4-004: GatorONE ID – New 1.17.23
- Policy 4-006: Parking, Traffic and Transportation – Amended 10.27.22
- Policy 4-007: Political Campaigning on Campus – Amended 3.21.23

Human Resources

- Policy 11-006: Courtesy Faculty – New 2.2.23
- Policy 11-007: Criminal Background Screening – Amended 11.30.22
- Policy 11-012: Employment of Relatives – New 1.12.23
- Policy 11-014: Essential Employees – Amended 8.9.22
- Policy 11-018: Modified Duty – New 10.17.22
- Policy 11-025: Remote Work Location – Amended 9.2.22
- Policy 11-027: Social Media – Amended 11.3.22

D. Operational Units Internal Policies, Procedures, or Guidelines

Subject to certain parameters, colleges, departments, and other operating units may establish their own policies, procedures, and operating guidelines. Such policies, procedures, or guidelines may not contradict, undermine, or relax the standards of University Regulations or Policies. They may, however, be more restrictive than University Regulations or Policies, unless such restriction is prohibited by University Policy or leadership.

The following list of departmental policies, procedures, or guidelines represents a selection of efforts Core Compliance Partners have taken this fiscal year to continue to ensure conformity with compliance requirements or best practices.

Area	Document Name	New or Amended	Date	Purpose of Document or Revision
Athletics	UAA Policies and Procedures	Amended	Annually	Reviewed annually - Updates made based on changes in NCAA/SEC legislation and UF/UAA policies
COI	Disclosure Review Flow Chart Guidance	Amended	Mar-22	This chart acquaints UF employees with new updates to the COI Policy and disclosure review process, including role and function of the Provost's COI Advisory Committee
COI	UFOLIO Quick-start Guidance	Amended	Jan-23	The improved and updated guidance version provides step-by-step instructions for submitting disclosures in UFOLIO
EH&S	EH&S Chemical Hygiene Plan	New	Jun-23	OSHA Lab Standard 29CFR 1910.1450 requires all labs (research and teaching) to have a chemical hygiene plan on chemical usage and staff training
EH&S	EH&S Drone/UAS Guidance	New	Jun-23	Developed as per new Fla. Stat. 934.50 requiring all UAS/drones not to have 'critical components' from a foreign country of concern, and that communications with the controller for the drone be encrypted

Operational Units Internal Policies, Procedures, or Guidelines (Continued)

Area	Document Name	New or Amended	Date	Purpose of Document or Revision
Finance & Accounting	Antifraud Framework	New	Nov-22	In response to UF Regulation 1.500 this provides an overview of Antifraud Framework, Component Details, and Related Resources
Finance & Accounting	UF GO - Travel and Expense	Amended	Apr-23	Complete revision of existing Travel and Expense Reimbursement directives in alignment with UF GO system implementation
Records Management	UF's Record Retention Schedule Guide	Amended	Jun-23	This update was required following the revisions to the State level retention schedules. The guide combines the most commonly used retention schedules at UF into searchable PDF, Word, or table versions
UF Health COM	UF Health Compliance Copy/Paste, Copy/Forward, and Auto-population Policy	New	Oct-22	This policy was developed for UF Health Shands (UFHS) and UF Health Jax (UFHJ) College of Medicine (COM) to use for consistency
UF Health Compliance Services	Conflict of Interest Policy	Amended	Jun-23	This policy was amended to adopt the UF Health system-wide policy regarding conflicts, including staff's duty to disclose
UF Health Compliance Services	Non-Retaliation and Non-Retribution Policy	Amended /New	Jul-22 (UFHS) May-23 (UFHJ)	This policy was created to adopt the UF Health system-wide policy which protects covered persons who report concerns in good faith from retaliation or retribution
UF Privacy	ChatGPT Guidance	New	Apr-23	Created guidance for using ChatGPT in collaboration with UF IT
UFIT	UFIT Rationalization Policy	New	May-23	To rationalize information technology services to enable innovation, increase efficiency, reduce complexity, lower costs, and improve security of the computing environment

Operational Units Internal Policies, Procedures, or Guidelines (Continued)

Area	Document Name	New or Amended	Date	Purpose of Document or Revision
UFIT	UFIT Rationalization Policy	New	May-23	To rationalize information technology services to enable innovation, increase efficiency, reduce complexity, lower costs, and improve security of the computing environment
UFIT	UFIT Account Management Policy	Amended	Aug-22	To provide a comprehensive account management process that allows only authorized individuals access to University Data and Information Systems
UFIT	UFIT Malicious Software Controls Standard	New	Aug-22	To provide guidance on when malicious software controls are needed and how they should be configured
UFIT	UFIT External IT Vendor Sourcing Standard	Amended	Aug-22	To specify security requirements for the acquisition of information technology products and services in which University of Florida Data is stored, processed or transmitted by an entity not under control of the university

E. Legislative Activities

In addition to taking steps to ensure compliance with legal and regulatory requirements, UF senior leaders, including members of the Core Compliance Partners, collaborate with federal and state officials to provide feedback on new or existing laws or regulations. Such feedback often relates to the impact of such laws or

regulations on institutions of higher education, such as UF, and may include creating impact reports or meeting with the officials requesting assistance. Representative examples of such legislative activities include, but are not limited to:

- The CCO was involved in the Florida Unmanned Aircraft Systems (UAS) rulemaking process (F.A.C. 60GG-2.0075). She also worked on proposed legislation SB 846, Agreements with Foreign Entities, and reviewed the related proposed BOG amendment to regulation 9.012 on Foreign Influence. In addition, the CCO met with the head of National Science Foundation's (NSF) Office of Research Security to discuss the CHIPS Act and foreign gifts reporting requirements.
- The CCO, RISC Director, and Vice President for Research (VPR) met with Senator Marco Rubio's staff to discuss the implementation of Florida House Bill 7017.
- The RISC Director made a presentation to the Florida Senate Committee on Military and Veteran's Affairs, Space, and Domestic Security and spoke about the implications of proposed drone legislation (Fla. Stat. § 934.50).
- The RISC Director and VPR met with Florida legislative staff and representatives to discuss Research Security and foreign influence.
- The Executive Associate Athletics Director serves as the chair of the NCAA Division I Management Council.
- The EH&S Drone Coordinator was appointed to a position on the State's Department of Management Services (DMS) Drone Advisory Board.
- The Associate EH&S Director was appointed by the SUS Chancellor to the State Fire Marshal's Fire Code Advisory Council as the representative for the SUS.
- The Assistant Director for the Clery Program, as a member of the National Association of Clery Compliance Officers and Professionals (NACCOP) Federal Relations Committee, provided feedback on the 2022 Title IX Notice of Proposed Rulemaking (NPRM). The feedback solicited during this meeting was submitted to the U.S. Department of Education during the open comment period for the 2022 Title IX NPRM as comments on behalf of the membership of NACCOP.
- The University Records Manager contacted the Division of Library and Information Services and recommended record retention revisions some of which were accepted by the state and are now included in the General Records Schedule for Public Universities and Colleges (GS5).

Communications and Reporting

The Program ensures the University effectively communicates the university's expectations for all employees and takes reasonable steps to communicate its policies, standards, and other aspects of the Program. Further, the Program ensures the University maintains and publicizes a system to report or seek guidance regarding potential misconduct, non-compliance, or unethical conduct.

A. Communications

UFCE and its Compliance Partners utilize a wide-array of internal communication (e.g., newsletters, alerts, and e-mail reminders) and external communication (e.g., social media and websites) to share and receive compliance-related information throughout the University community. A few key examples of how Core Compliance Partners shared information, increased compliance awareness, and communicated important information this fiscal year are identified in the graphic below:

Publications

- UFHR distributes key information and upcoming events through UF at Work
- UFCE Compliance Gazette provides updates on the Compliance Program to which multiple areas contribute information
- UF RISC regularly included in its UF Research newsletters information on a variety of research compliance topics
- COI published numerous outreach articles on their homepage regarding emerging compliance and conflict of issue concerns in higher education

Alerts

- The Clery Program and UFPD sent 11 Timely Warnings and 10 UF Alerts this fiscal year
- EH&S Research Services sent bi-annual email updates to all Principal Investigators and lab managers with important reminders and announcements
- UF Health Compliance Services Alerts included regulatory updates and industry enforcement activities
- UAA sent out weekly reminders to each dept. about NCAA rules, updates and other relevant information

Social Media

- OAGE utilized Instagram to share information about Title IX and ADA compliance including resources and prevention techniques
- A newly-formed EH&S Social Media Committee utilized social media accounts to expand communication of safety related topics
- UFIT sent approx. 160 information security-focused social media posts on Facebook, Instagram, and Twitter

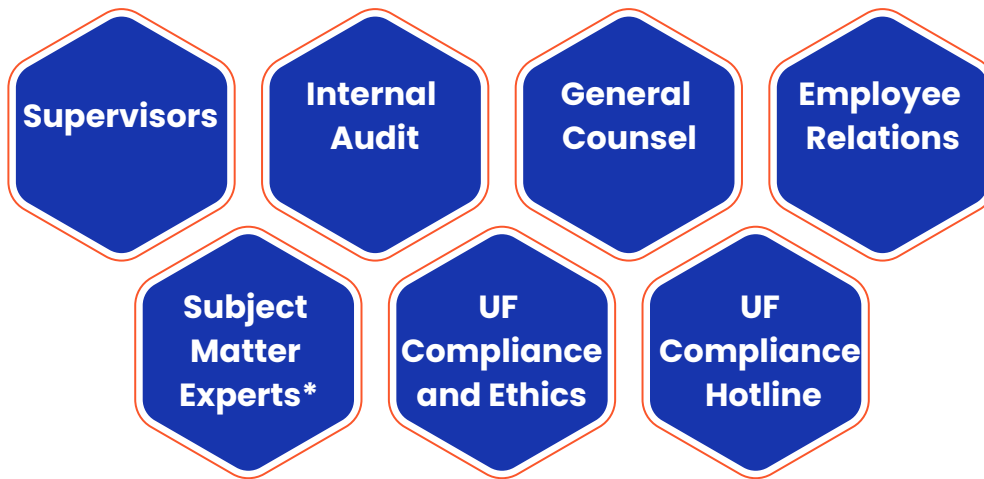
Other Methods

- UFIT developed RSS feeds and videos on information security topics
- Multiple functional units enhanced their websites to ensure accuracy and functionality of content
- Several units developed administrative memos on compliance topics such as Annual Fraud Awareness Reminders (Finance & Accounting) and Protect Yourself from Cybercrimes (UFIT)

B. Reporting

There are many reporting channels available to faculty, staff, and the community to discuss concerns or submit reports of suspected wrongdoing. Guidance on the proper reporting channels based upon the topic involved is located on the [UFCE website](#), as well as the UF Human Resources [Options for Reporting Concerns and Filing Complaints](#).

UF Reporting Channels



*Subject Matter Experts include UFPD, OAGE, Clery, RISC, COI Program, Youth Compliance, Offices of the Ombuds, UF Health Compliance Hotline, etc.

The UF Compliance Hotline

The UF Compliance Hotline is a 24-hour, 7 day-a-week resource for reporting potential legal, policy, or ethical conduct violations or concerns. Reports may be submitted through an [online portal](#) or by calling (877) 556-5356. Individuals submitting reports have the option to provide their names or to report anonymously. The hotline is advertised on multiple UF websites.

Regardless of the mechanism used for reporting, the University protects UF employees making reports and participating in investigations from retaliatory action. The University protection from retaliation in the workplace is publicized in various publications, including the UF Employee Handbook, the Reporting and Investigating Fraudulent or Other Wrongful Acts Policy, and the Research Integrity Policy.

Retaliation is also prohibited under Title IX, as codified in the University of Florida Gender Equity Policy. If employees provide their identity when reporting, the Office of Internal Audit will conduct a whistle-blower determination and will notify the employee of their eligibility for whistle-blower status.

The UF Health Compliance Hotline

UF Health uses its own distinct compliance hotline which also allows reporters to maintain anonymity. UF Health has established a policy that individuals reporting concerns in good faith will not be retaliated against.

UF Health Compliance Services provided new hotline posters this fiscal year to multiple departments to promote the availability of the UF Health Compliance Hotline.



Training and Education

BOG Regulation 4.003 requires Board of Trustees' members and university employees to receive training regarding their responsibility and accountability for ethical conduct and compliance with applicable laws and regulations. To increase awareness and understanding of these laws and the critical aspects of the University's Program, UFCE, its Compliance Partners, and other functional areas throughout the University provide many trainings on a wide variety of legal, regulatory, and ethical requirements.

A. Board of Trustees

Throughout each fiscal year, the CCO provides regular updates regarding the Compliance Program and at least one educational offering to the Board of Trustees. During this current reporting year, the CCO or other members of the UFCE staff, offered the following updates and/or presentations:

- Florida Foreign Influence Laws
- The Annual Security and Fire Safety Reports Overview Program
- Institutional Compliance Annual Report for FY22
- Foreign Gifts and Contracts Report Summary (January 2023 Reports)
- Recent activities at the state and Board of Governors level on the topic of foreign influence
- Compliance and Ethics Work Plan Overview for FY24
- UF Health Compliance Program Overview (educational topic)

B. Compliance Training Modules

Core Compliance Partners and other functional units throughout the University create and implement specific compliance training modules supporting a law or regulation or to support work functions in the different units. The table on the following page highlights some of the training modules developed or led in FY23.

Compliance Training Modules (Continued)

Area	Topic	Description or Purpose	Trained	Attendees
Clery	Campus Security Authority training	Teaches CSAs how to fulfill their responsibilities of reporting certain crimes reported to them	3,500	Employees designated as CSAs
EH&S	New Principal Investigator (PI) Orientations	Teaches about services EH&S can provide to help new PIs getting labs set up, etc.	285	New PIs
EH&S	Hazardous Waste Management	Teaches staff how to properly dispose of hazardous waste. Required by OSHA	7,136	Employees who generate or manage hazardous waste
EH&S	Bloodborne Pathogens Training (General Audience)	Teaches about risks of exposure to bloodborne pathogens. Required by OSHA	9,600	Employees who may come into contact with human blood or other potentially infectious materials
EH&S	Biomedical Waste Training	Teaches the proper handling and disposal of biomedical waste. Required by OSHA	4,564	Employees who generate biomedical waste
EH&S	Chemical Hygiene Plan	Covers information to be aware of when working in a laboratory setting. Required by OSHA	3,489	Employees working or supervising work in a laboratory setting where chemicals are used.
Finance & Accounting	Introduction to UFGO	Introduces UF GO (UF's travel and expense website) and highlights the features of the travel, PCard, and general reimbursement system	12,249	All travelers and PCard holders faculty and staff

Compliance Training Modules (Continued)

Area	Topic	Description or Purpose	Trained	Attendees
Finance & Accounting	Faculty Stewardship	Covers key concepts related to effort reporting as well as cost principles	3,945	UF faculty and staff
Finance & Accounting	PCards at UF: What Every PCard Holder Needs to Know	Teaches why and how one may obtain a PCard as well as highlights key guidance and resources to use a PCard appropriately within UF GO	2,470	UF faculty and staff
Finance & Accounting	The Color of Money	Introduces UF's sources of funds along with the accompanying rules, or directives, which govern how each type of monies may be spent	454	UF faculty and staff
OAGE	Voices for Change-Violence Prevention	Provides students with Title IX training that engages undergraduate students in fostering healthy relationships and preparing them to recognize and respond to sexual assault and harassment when it occurs	11,898	Undergraduate students (incoming freshmen and transfers)
OAGE	Maintaining a Safe and Respectful Campus	Provides employees with a foundational understanding of prohibited conduct, reporting pathways, and best practices in supporting individuals who disclose being harmed.	13,046	Employees (open to UF & Shands)
Privacy	HIPAA Protecting health information	Presents basic information about federal (HIPAA) and state information privacy and security regulations	24,969	Members of the workforce dealing with patients
Privacy	FERPA Basics	Provides a brief overview of FERPA and protecting education records	11,743	Available to all UF

Compliance Training Modules (Continued)

Area	Topic	Description or Purpose	Trained	Attendees
Privacy	Protecting SSNs and Identity Theft Prevention	Provides information on the Florida Information Protection Act (FIPA) and FTC "Red Flags Rule"	4,391	Available to all UF
UFCE	Compliance & Ethics	Provides an overview of the Compliance Program and certain provisions of the FL Code of Ethics. Required by the BOG.	22,664	All employees must take this training every two years
UFIT	Information Security Awareness Training	Provides enhanced information security awareness training. Recommended by the BOG.	19,595 (staff) 14,010 (students)	UF faculty, staff and students.
UF Health COM Jax	Annual Compliance Update Training	Provides education on compliance and how to report compliance related issues.	1,880	All new hire employees and annually to existing employees as part of HR presentation.
UF Health COM	Annual Compliance Update Training	Provides billing compliance training for all billing related personnel.	4,447	All members of COM faculty and staff involved in direct patient care.
UF Health Compliance Services	New Employee Orientation	Provides workforce with CMS General Compliance and Fraud, Waste, and Abuse Training. Required by CMS	5,534	Required of all new hospital employees and staff as part of onboarding.
UF Health Compliance Services	Compliance and Privacy Education	Required by CMS annually	32,497	All hospital employees and staff

Compliance Training Modules (Continued)

Area	Topic	Description or Purpose	Trained	Attendees
UF Research	Grant Stewardship	Covers key concepts related to effort reporting and cost principles. Understanding these concepts aids researchers in making determinations about what can be charged to sponsored programs	3,848	All PI-eligible faculty
UF RISC	Introduction to Export Controls	Helps UF faculty, staff and students understand the concepts of export controls for varying UF business activities.	154	Researchers participating in controlled research
Youth Compliance	Youth Protection Training	Provides information on how to hold activities with youth according to industry best industry practice standards.	7,312	All employees and volunteers who will have contact with minors

C. Educational Outreach and Other Types of Training

In addition to training modules, multiple educational events took place in fiscal year 2023 to enhance learning within the community. A subset of these activities and a few examples from the Core Compliance Partners are displayed in the next pages.

EDUCATIONAL OUTREACH

UF Core Compliance Partners have robust outreach programs that are deployed in a variety of ways.

Awareness Month

- UF Health Compliance Services celebrated Compliance & Privacy Awareness Month, in Nov-22. This event included live activities and a survey.
- EH&S hosted a series of tabling events throughout the main Campus in Oct-22 to promote and communicate safety workplace principles.
- Clery led an enterprise-wide campaign for Sexual Assault Awareness Month, with participating areas such as UFPD/OVS, Student Life, Human Resources, and UF Health.

Webinars/Workshops

- UFCE launched a new Learn over Lunch webinar program in February 2023 open to all UF staff and faculty. Topics included: youth compliance and anti-fraud framework
- UFHR invited our Ergonomics Coordinator to present on office ergonomics and wellness.
- The Clery Compliance Program conducted workshops on Hate Crimes and Stalking for UFPD.

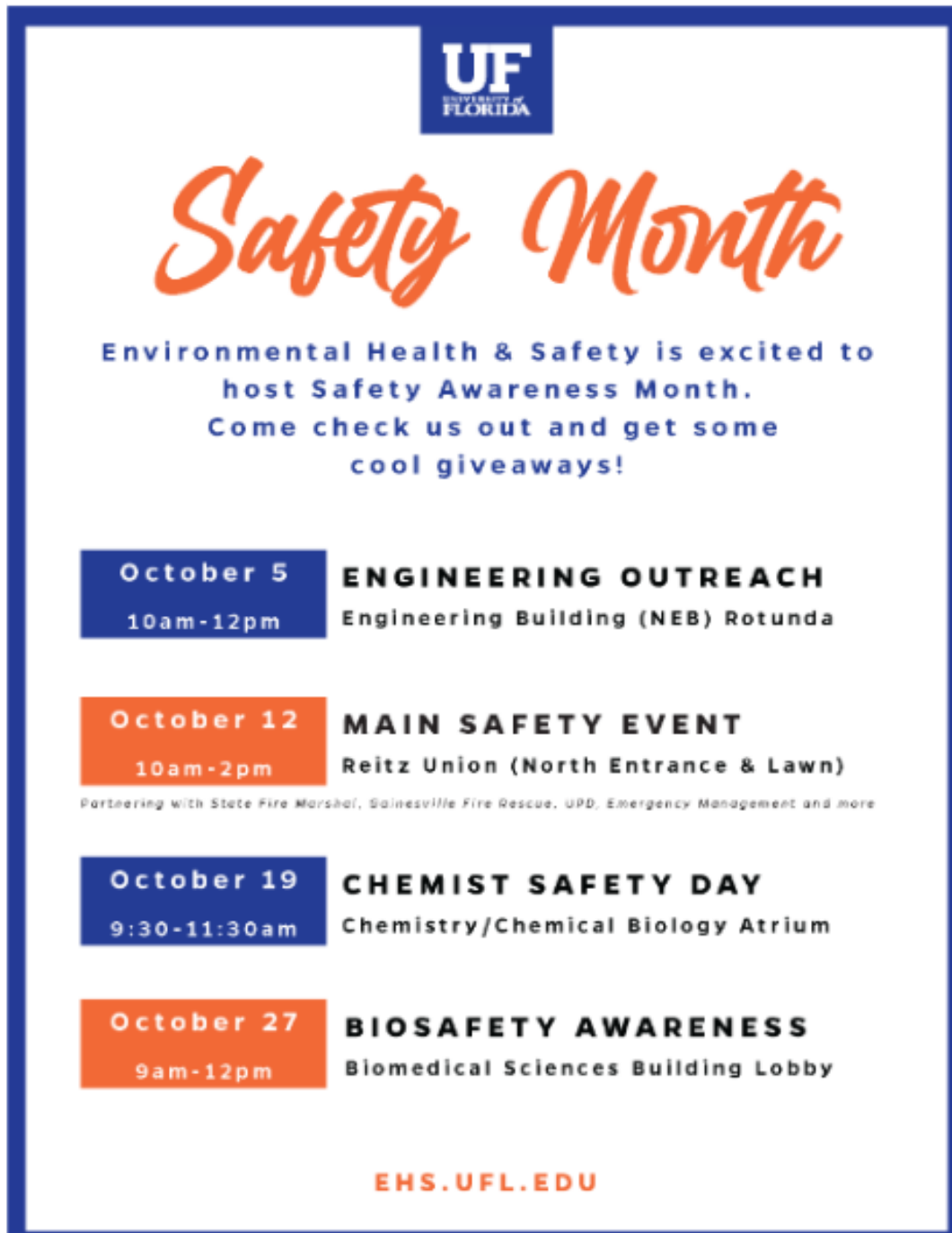
Seminar Series

- Finance & Accounting held a Financial Accountable Officers Seminar Series to provide updates and share timely information.
- UF RISC hosted several in-person and live virtual sessions for labs, graduate student classes and other interested groups providing an overview of research integrity principles and research misconduct.

Other Methods

- EH&S launched a lab mentorship, a green lab certification, and hydrofluoric acid safety programs across campus.
- Youth Compliance prepared for next fiscal year onsite visits at university-hosted youth summer camps on campus and in the surrounding Gainesville community.
- UFIT personnel meet monthly to plan messaging on four social media channels, plan awareness events, review the information security landscape in higher ed, and develop plans for each quarter's outreach and primary message themes.

EH&S Safety Month



The poster features the University of Florida logo at the top center. Below it, the words "Safety Month" are written in a large, orange, cursive font. A central paragraph in blue text reads: "Environmental Health & Safety is excited to host Safety Awareness Month. Come check us out and get some cool giveaways!". The poster lists four events, each with a date and time in a colored box (blue or orange) and the event name and location in bold black text. At the bottom, the website "EHS.UFL.EDU" is displayed in orange.

UF
UNIVERSITY OF
FLORIDA

Safety Month

Environmental Health & Safety is excited to host Safety Awareness Month. Come check us out and get some cool giveaways!

October 5
10am-12pm **ENGINEERING OUTREACH**
Engineering Building (NEB) Rotunda

October 12
10am-2pm **MAIN SAFETY EVENT**
Reitz Union (North Entrance & Lawn)
Partnering with State Fire Marshal, Gainesville Fire Rescue, UPD, Emergency Management and more

October 19
9:30-11:30am **CHEMIST SAFETY DAY**
Chemistry/Chemical Biology Atrium

October 27
9am-12pm **BIOSAFETY AWARENESS**
Biomedical Sciences Building Lobby

EHS.UFL.EDU

UF Health Compliance & Privacy Month



Staff from UF Health Compliance and Privacy and the Physician Billing Compliance Team



Compliance and Privacy Awareness Month: Join us this week and next for games and prizes!

Published in Shands News on November 7, 2022

Throughout the month of November, Compliance Services will be hosting a variety of activities across our campuses to promote compliance and privacy awareness across the organization. This week and next we will be on-site at several locations across our Gainesville facilities.

We would love to see you at one of these events. Come spin the big wheel, answer a compliance-related question correctly and win a prize!

Gainesville Campus

- Wednesday, Nov. 9: UF Health Shands Hospital Sun Terrace Café, 10:30 a.m.-1:30 p.m.
- Wednesday, Nov. 16: UF Health Shands 1329 Building Lobby, 10:30 a.m.-1:30 p.m.

The UF Health Compliance and Privacy Awareness Survey is a key component of these activities. If you have not already done so, please take a few minutes to complete the 2022 Compliance and Privacy Survey [here](#). We will also have paper copies of the survey available at our on-site events. We hope to see you there!

UFCE LEARN OVER LUNCH



Sophia Andrews
Youth Compliance
2/28/23



Chloe Campbell
Anti-Fraud Framework
5/23/23

New Outreach Initiative

UF Compliance and Ethics launched a new Learn over Lunch webinar program in February 2023 open to all UF staff and faculty. At least once per quarter, UFCE hosts a webinar featuring one or more offices with key compliance responsibilities for UF. Speakers will describe their offices' efforts as well as the attendees' role in this compliance work. Sessions will finish up with a question-and-answer period.

When possible, sessions are recorded and made available on UFCE's website for future viewing. Attendance for the first two sessions averaged close to 100 individuals.

This fiscal year, two sessions were held, one on the topic of youth compliance and the other on the UF Anti-Fraud Framework. An upcoming Ethics Series is planned for the fall.

Risk Identification, Monitoring, and Auditing

Risk identification, regulatory reporting, monitoring and auditing activities are critical to the effectiveness of the UF Institutional Compliance and Ethics Program. The University continuously monitors and audits high-risk areas in order to effectively prevent and detect non-compliance. Additionally, the University has an external auditor evaluate the effectiveness of the Program every five years.

A. Regulatory Reporting & Other Monitoring Activities

Many federal and state laws and regulations, as well as BOG regulations, include a reporting element to exercise oversight and ensure compliance. Core Compliance Partners produced multiple regulatory reports this fiscal year. A subset of these reports is listed in the table below.

Area	Report	Regulation	Submitted	Description
Athletics	Intercollegiate Athletics Program	NCAA Constitution Article 2(D)(1)(c); NCAA Bylaw 20.2.4.17; NCAA Bylaw 7.3.1.5.23.1	Jan - 23	Independent public accountant review of UF's revenues and expenses according to the NCAA Agreed Upon Procedures Guidelines required annually for Division I members
Athletics	Equity in Athletics Disclosure Act (EADA) Report	U.S. Department of Education HEOA (Public Law 110-315)	Oct - 22	Annual report on athletic participation, staffing, and revenues and expenses, by men's and women's teams
Clery	Annual Security Report and Annual Fire Safety Report	34 CFR Part 668.46(b), 34 CFR Part 668.49(b)	Sep - 22	Annual report distributed to the UF community that includes 3 years of crime and fire data, 116+ statements of policy regarding campus safety, and information on crime prevention programs
Clery	Drug and Alcohol Abuse Prevention Program Review	34 CFR Part 86- Drug and Alcohol Abuse Prevention	Oct - 22	Review ensuring (1) policies and health risks associated with the use of drugs and alcohol, (2) programs and intervention efforts provided by the university, and (3) disciplinary sanctions associated with violations of university policies and regulations are accurate and current

Regulatory Reporting (Continued)

Area	Report	Regulation	Submitted	Description
Clery	DAAPP Effectiveness Biennial Review	34 CFR Part 86- Drug and Alcohol Abuse Prevention	Oct -22	Biennial review to measure the effectiveness of UF's DAAPP Program, and to ensure consistent treatment in enforcement of its disciplinary sanctions
EH&S	Select Agents (biological agents and toxins) Inspections	Federal Select Agent Program	Jan-23 & Feb-23	The U.S. Department of Agriculture (USDA) & the Center for Disease Control and Prevention (CDC) inspections of areas where select agents are used
EH&S	Laboratory Safety Surveys	UF Chemical Hygiene Program and OSHA Laboratory standard (29 CFR 1910.1450)	Multiple dates	Over 3,650 lab safety surveys were conducted in laboratories with chemical, physical, and biological hazards
EH&S	Clinic Safety Surveys	State, local and federal requirements	Multiple dates	Over 70 safety surveys conducted in individual clinics in the UF Health Physicians clinic network, Vet Med Sites, SHCC, and Archer Family Health
EH&S	Hazardous Waste Facility Inspections	Environmental Protection Agency (EPA) and FL Dept. of Environmental Protection (FDEP)	Aug-23	EPA and FDEP inspection of EH&S hazardous waste facility and select hazardous waste generators on campus.
Finance & Accounting	Schedule of Expenditures of Federal Awards (SEFA)	Single Audit Act, Uniform Guidance 2 CFR 200.510	Sep -22	Reporting of Federal Funding expended in the fiscal year prepared by independent auditor as part of audited financial statements.
Finance & Accounting	Higher Education Emergency Relief Fund (HEERF) Report	Section 18004(a) (1) of the CARES Act, Pub. L. No. 116-136	Mar-23	Annual reporting required by institutions which have expended funds provided by The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) during the reporting year.

Regulatory Reporting (Continued)

Area	Report	Regulation	Submitted	Description
Finance & Accounting	Annual Inventory	BOG 9.003 Property Inventory	Jun-23	Annual mandatory physical inventory of all property and reconciliation of inventory to property records
Finance & Accounting	Fixed Capital Outlay Report	BOG Regulation 14.002; Chapter 1013, Florida Statutes	Sep-22	Reporting of construction project expenditures funded by fixed capital outlay programs.
Record Management	Records Management Compliance Statement FY22	257.35(5) F.S. & Rule 1B-24.003(9) F.A.C.	Dec-22	Reported the volume of records disposed of and certified compliance with Florida's Public Records Law to the Department of State as required by law.
RISC	Research Misconduct reporting annual	42 CFR Part 93	Mar-23	Annual report on open research misconduct cases subject to PHS regulation
RISC	Board of Governors Travel Report	FL Stat 101.36	Jul-22	Annual report on travel to countries of concern by UF travelers
UFCE	Foreign Gifts and Contracts Report	HEA Section 117 & Florida Statutes Section 1010.25	Jul-22 & Jan -23	Reported foreign gifts and contracts meeting the threshold in a single or aggregate amount twice a year to the federal government and the state.
UFIT	Information Technology Survey	Florida Statute Section 11.45(3)(b)	Apr-23	Broad spectrum of general and application-related controls, the purpose of which is to gain an understanding of the organization's IT environment, the level of governance in place, and the alignment of controls with the existing IT infrastructure.
UFIT	State Auditor General IT Survey	Annual request from the state	Apr-23	Request from the state to complete information about UF's information technology environment.

OTHER MONITORING ACTIVITIES

The University campus engages in many other types of monitoring and risk identification activities. A few examples from the activities of four Core Compliance Partners are displayed below.

EH&S

- UAS/Drone Monitoring to include 421 flight requests processed and 480+ missions flown
- Automated external defibrillators (AEDs) service due and parts replacement monitoring to include 239 AED programs
- Industrial Hygiene & Occupational Safety Assessments to include 800 respirator fit tests, 311 excessive noise/ hearing conservation testing, 90 registered storage tanks, 115 ergonomic assessments, and 234 bloodborne pathogens - needlesticks/ exposure

Finance & Accounting

- The University Controller reviewed Cabinet travel, while the Travel team reviewed expense reports submitted by the University community.
- The Controller's Office conducted monthly reconciliations of all Finance and Accounting departments and performed monthly reviews of vouchers approved by Disbursements staff.
- The Disbursement unit reviewed invoices and approved amounts over a certain threshold.

UF Health COM

- UF Health College of Medicine (COM) Billing Office in Jacksonville conducted monthly exclusion screening. For FY 2023, a total 132,082 personnel and vendors were screened.
- UF Health College of Medicine (COM) Billing Office in Gainesville conducted 142 baseline reviews on new providers and 74 routine billing requirements reviews involving 479 providers.

UF Health Hospitals

- Completed 71 regulatory, documentation, or billing and coding audits and 128 privacy audits.
- Completed 176 unplanned investigations in response to allegations and/or issues.
- Conducted an enterprise-wide risk assessment which included 103 interviews and identified 239 risks. Risks were categorized, ranked, reported to UF Health Senior Leadership, and utilized to create FY24 Compliance and Audit Work Plan.

B. Program Effectiveness Assessments

The CCO provides the BOT continuous assessments of elements of the UF Compliance and Ethics Program during quarterly committee meetings and an annual overall assessment of the program through this report.

In addition, BOG regulation 4.003 requires an external assessment of the effectiveness of compliance programs at least every five years. In May 2021, UFCE engaged Baker Tilly to assess the effectiveness of the Program. The assessment concluded that the Program generally conformed to BOG Regulation 4.003 and other relevant guidance, which is the highest ranking within the BOG-approved rating system.

C. Compliance Risk Program

The CCO developed a Compliance Risk Program. The Compliance Risk Program's mission is to help develop and enhance processes throughout the UF enterprise which support assessing, addressing, monitoring, and reporting compliance with the university's legal and regulatory obligations. The Compliance Risk Program participated in two compliance reviews this fiscal year: the Export Control program and the Title IX program. As the Compliance Risk Program matures, it will offer four distinct programmatic services to the university community:

1. Compliance Risk Reviews

Reviews conducted in coordination with Core Compliance Partners to identify their key compliance risks and assess and document important information about the control of such risks.

2. Compliance Risk and Process Analyses

In-depth analyses of the compliance risks posed by specific laws or regulations and the processes UF has developed to control such risks.

3. Consultations

UFCE is available to assist functional units enterprise wide with any aspect of their compliance risk program.

4. Collaborations

UFCE is available to partner with other UF offices with administrative oversight responsibilities (such as the Office of Internal Audit) on projects that include compliance risk elements.

Response and Prevention

UF addresses all reported or identified concerns of suspected non-compliance with laws or policies. When instances of non-compliance are confirmed, the university takes reasonable steps to appropriately address the issues and to prevent further similar instances from occurring in the future, including making any necessary modifications to the Compliance and Ethics Program.

A. Internal Review Committee

At a central level, the University established the Internal Review Committee (IRC) to serve as a standing work group to oversee investigation processes across the University. The IRC advises on significant reports of misconduct received by University units, triages reports from the compliance hotline or the Office of Internal Audit, and identifies the appropriate University unit to conduct a particular investigation. Compliance Partners also refer issues that require escalation to the IRC for response.

B. Concerns or Inquiries Reviewed at the Operational Unit Level

Compliance Partners also respond to inquiries and investigate concerns when made directly to their area or when referred to them by the IRC. The table below provides types of concerns addressed by UF Core Compliance Partners and the preventative measures or remediation efforts or action taken to resolve them.

Area	Category	# Reviewed	Action Taken or Remediation Efforts
Athletics	Travel	260	We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.
Athletics	Campus Visits	520	We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.
Athletics	Off campus recruiting	156	We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.
Athletics	What is permissible?	520	We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.

Concerns or Inquiries Reviewed at the Operational Unit Level (Continued)

Area	Category	# Reviewed	Action Taken or Remediation Efforts
Athletics	Required Days off - Permissible Activities on Days off	52	We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.
Athletics	Determining outside countable aid	156	We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.
Clery	CSA Reports	135	Assessed for Clery reportability, assessed for Timely Warning/Emergency Notification, added to the Crime Log, shared with applicable campus partners or followed up when appropriate.
Conflicts of Interest	UFOLIO Disclosure review	4,278	Disclosures submitted and reviewed by the COI Program by UF employees required to disclose electronically in UFOLIO.
Conflicts of Interest	Supplier portal reviews	31	26 approved; 7 approved with COI mitigation or withdrawn; 1 disapproved
Conflicts of Interest	COI Oversight Agreement	10	The COI Program prepared and executed 10 COI Oversight Agreements to mitigate non-research conflicts of interest
Conflicts of Interest	Provost Advisory Committee	6	The Provost's Advisory Committee reviewed and issued recommendations on 6 disclosures considered for disapproval by the COI Program.
EH&S	Program Feedback	125	Feedback forms are reviewed daily as received. If there is a concern or suggestion, EH&S team members connect with the concerned person and rectify the issue as soon as possible.
EH&S	Accidents and injuries to UF staff and property	100	Analysis of incident information to learn why it occurred and to work on a strategy for prevention of future incidents.

Concerns or Inquiries Reviewed at the Operational Unit Level (Continued)

Area	Category	# Reviewed	Action Taken or Remediation Efforts
Finance & Accounting	Bursar	29,020	Detailed follow-up to applicable areas to provide support and resources
Finance & Accounting	Disbursements	10,302	Detailed follow-up to applicable areas to provide support and resources
Finance & Accounting	General Accounting	542	Detailed follow-up to applicable areas to provide support and resources
Finance & Accounting	Human Subject Payments	5,481	Detailed follow-up to applicable areas to provide support and resources
Finance & Accounting	Payroll Services	7,976	Detailed follow-up to applicable areas to provide support and resources
Finance & Accounting	UF GO (PCard, Travel & Expense)	24,599	Detailed follow-up to applicable areas to provide support and resources. Additional resources provided as part of UF GO launch and stabilization—daily office hours, ad hoc live and recorded training sessions, on-demand training courses & helpful topics, updated FAQs.
OAGE	Title IX/Gender Equity	332	The OAGE team provided counseling resources, supportive measures, referrals, guidance for informal and formal resolutions. Additionally, OAGE team investigated reported cases, by collecting evidence and interviewing relevant witnesses.
OAGE	ADA -Employee/volunteer requests	168	The ADA Case Manager reviews the medical certification of disability; then communicates with the employee, supervisor, department personnel and HR liaisons to ensure reasonable accommodations are provided to the employee while guaranteeing the employee's disability and medical information is kept confidential. Moreover, the ADA Coordinator and ADA Case Manager work with EH&S to evaluate and implement remedies to physical barriers on campus.

Concerns or Inquiries Reviewed at the Operational Unit Level (Continued)

Area	Category	# Reviewed	Action Taken or Remediation Efforts
Privacy	HIPAA/FERPA/ FIPA Incidents	197	Incidents investigated, breach notifications sent, future mitigation and prevention steps taken.
UF Compliance Hotline	Hotline Reports	274	The IRC triaged all reports, referred to the appropriate University unit for investigation, and ensured resolution.
UF Health COM	Hotline report on a doctor for not meeting Medicare teaching physician rule	1	After investigation, the hotline allegation (involving 50 cases) was unsubstantiated.
UF Health COM	Hotline report on a doctor for inaccurate time recorded in Medical Record	1	After investigation, the hotline allegation (involving 79 cases) was substantiated and corrections have been made. A follow up review will be scheduled to confirm no recurrence and a look back review will be conducted to evaluate prior billings.
UF Health COM	A reported concern on cardiac rehab billing	1	Based on a cardiac rehab billing concern (involving 200,000 cases), it was determined that both the hospital and the supervising physician got paid for the same service for an extended period of time (six years look back). Physician services will be reimbursed and a proper contract will be established between hospital and COM going forward.
UF Health COM	Department reported billing concern	1	Charges were keyed incorrectly by a coder involving 271 cases . The Charge corrections have been made.
UF Health COM	Department reported billing concern	1	A Tracemaster & Epic interface error impacted 18,000 cases. The Team was able to recoup 9,000 claims supported by the documentation, however 9,000 claims had to be written off due to passing the payors filling deadline.
UF Health COM	Inquiries on billing, coding, business practice questions, and policy guidance	100	A review of CMS Manuals, Local Coverage Determinations, Medicare Learning Network (MLN) Matters, the COM internal policies, and other sources was conducted to provide responses to each inquiry.

Concerns or Inquiries Reviewed at the Operational Unit Level (Continued)

Area	Category	# Reviewed	Action Taken or Remediation Efforts
UF Health Compliance Services	Investigation/ Issues	176	Responded and tracked all issues/investigations in accordance with departmental policy. Investigated/audited all concerns reported to Compliance. Designation and monitoring of Action Plans within Departments/facilities and areas to follow-up and resolve known issues or audit outcomes requiring action (e.g., Patient Information, Workplace Conduct, Patient Experience, Discrimination & Harassment, Billing & Coding, Outside Activities & Employment, etc.).
UF Health Compliance Services	Privacy Incident Investigations	379	Logged, investigated and responded to all privacy inquiries and reports of potential privacy violations and concerns in accordance with departmental policy. Worked directly with leadership and Human Resources (“HR”) to take appropriate corrective actions for confirmed violations in accordance with UF Health policies. Worked with departments/units to remediate process deficiencies causing additional and unnecessary risks to privacy.
UF Health Compliance Services	Confirmed Privacy Breaches	43	Worked directly with leadership and HR to take appropriate corrective actions and provided HIPAA retraining for confirmed violations in accordance with UF Health policies. Worked with departments/units to remediate process deficiencies causing additional and unnecessary risks to privacy.
UF Health Compliance Services	Individuals Affected by a Privacy Breach	1,047	Provided formal notification letters to individuals affected by a privacy breach, and in some instances free credit monitoring services were provided for 1-year.
UF Health Compliance Services	Contract Reviews	15	Reviewed draft contracts during contract review process, as requested by Legal Services and department leaders in order to provide guidance on potential compliance and privacy issues.
UF Health Compliance Services	Exclusion Reviews	40	Provided additional exclusion screening services and guidance to departments that identified potentially excluded individuals or entities through the departments’ initial screening processes (Legal Services, Human Resources, Pharmacy, Medical Staff Administration, and Health Information Management).

Enforcing Standards

UF Leadership and Compliance Partners support the Program by providing appropriate remediation and corrective actions and incentives to promote compliance and ethical conduct.

A. Remediation and Corrective Action

Employees found to have participated in fraudulent or dishonest acts are subject to disciplinary action up to and including termination of employment in accordance with any applicable regulation, policy, or collective bargaining agreements. In addition, criminal or civil actions may be taken against employees who participate in unlawful acts. In those instances where disciplinary action is warranted, the University's Office of Human Resources or appropriate academic administrator(s) and the Office of the Vice President and General Counsel are consulted prior to taking such actions.

B. Antifraud Framework

Created by the Office of the CFO, in collaboration with UF Compliance and Ethics and the Office of Internal Audit, the University Antifraud Framework outlines guiding principles and key structural elements to address fraud, waste, abuse, and financial mismanagement. It also identifies the actions and processes to prevent and detect fraud within the University. Discipline for fraud is discussed in Regulation 1.500, Processes for Complaints of Fraud, Waste, Abuse, or Financial Mismanagement; Fraud Prevention and Detection.

C. Incentives

The University promotes compliance through various incentives to encourage employees to embrace UF Core Values and support the Compliance and Ethics Program. This is done by recognizing employees for outstanding service or rewarding participation at various events. The descriptions below are various examples of incentives provided to UF staff and faculty during the previous fiscal year.

Examples of Incentives



Superior Accomplishment Awards

The annual program recognizes staff and faculty members who contribute outstanding and meritorious service, efficiency and/or economy or to the quality of life for students and employees. Recognition by one's peers is the highest point of achievement.

Compliance Superstars

UFCE recognizes UF faculty and staff who have demonstrated a commitment to compliance, living UF's Core Values, and acting with integrity in all that they do. This fiscal year, 5 Compliance Superstars were featured in the quarterly Compliance Gazette publications and on the UFCE website.

View the website [Here](#)



Lisa Stroud
Associate Director, Division
of Sponsored Programs



Lynn Musselman
Senior Compliance Specialist,
UF Health Jacksonville



Michelle December
RecSports Associate Director for
Aquatics and Risk Management



Give Aways

EH&S staff hosted several outreach events across campus to answer questions and provide guidance on Lab and Bio safety. Give aways such as safety glasses, lanyards, and stickers were handed out.

During onsite visits, staff play games and receive tokens of appreciation for supporting UF Health's Commitment to Compliance.



Thank you for your continued support of the UF Institutional Compliance and Ethics Program.

Contact

UF COMPLIANCE AND ETHICS OFFICE
720 SW 2nd Avenue, Suite 106
352-294-8720
UF-Compliance@ufl.edu
<https://compliance.ufl.edu/>

Internal Audit Charter

Objective and Scope

The objective of Internal Auditing is to provide an independent, objective assurance and consulting service designed to add value and improve the operations of the University of Florida and its affiliated organizations, including its direct support organizations and the Faculty Practice Plan corporations (collectively, the University). The Office of Internal Audit (OIA) helps the University to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes¹.

The State University System Florida Board of Governors (BOG) Regulation 4.002(1) requires that each university shall have an office of chief audit executive (CAE) as a point for activities that promote accountability, integrity, and efficiency in the operations of the university. The scope of work of internal audit encompasses the examination and evaluation of all activities of the University and includes determining whether the University's risk management, internal controls, and governance processes, as designed and represented by management, are adequate and functioning effectively to provide a reasonable level of assurance that:

- (a) Exposure to risk and fraud is managed in an effective and efficient manner.
- (b) Significant financial, managerial, and operating information is accurate, reliable, and timely.
- (c) Services are delivered efficiently and effectively to obtain best value for money.
- (d) Resources are acquired economically, used efficiently, and accounted for accurately.
- (e) Programs, plans and objectives are achieved.
- (f) Employees' actions are in compliance with applicable laws, regulations, contract provisions, and University policies and procedures.
- (g) Accountability, quality and continuous improvement are fostered in the University's control processes.
- (h) Significant legislative or regulatory issues impacting the University are recognized and addressed.

Organization, Independence, and Authority

This charter, which defines the duties and responsibilities of the OIA, derives its authority through BOG Regulation 4.002 and adoption by the Audit and Compliance Committee of the University of Florida Board of Trustees. In accordance with BOG Regulation 4.002(3), this charter shall be reviewed every three (3) years, and as deemed necessary, for consistency with applicable BOG and University regulations, professional standards and best practices. A copy of the approved charter and any subsequent changes shall be provided to the BOG.

The CAE will report administratively to the University President and to the Vice President and General Counsel, and functionally to the Board of Trustees through the Audit and Compliance Committee to ensure independence of the OIA.

¹ Institute of Internal Auditors, *Definition of Internal Auditing*, International Professional Practices Framework (IPPF).

In order to fulfil its responsibilities, the CAE and staff of the OIA are authorized to:

- Have unrestricted access to all functions, records, property, and personnel.
- Have full and free access to the Audit and Compliance Committee and the University President, including notification of any restrictions in scope, resources, and access to information that may impair the satisfactory completion of internal audit activities.
- Allocate resources, select areas of focus, determine scopes of work, and apply the techniques required to accomplish audit objectives.
- Maintain a professional staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this charter.
- Obtain the necessary assistance of personnel in units of the University where they perform audits, as well as other specialized services from within or outside the University.
- Inform the UF Board of Trustees through the Audit and Compliance Committee when contracting for specific instances of audit or investigative assistance.

The CAE and staff of the OIA are not authorized to:

- Perform any operational duties for the University or its affiliated organizations.
- Initiate or approve accounting transactions external to the OIA.
- Direct the activities of any University employee not employed by the OIA, except to the extent such employees have been appropriately assigned to auditing teams or to otherwise assist the OIA staff.

Accountability

The CAE, in the discharge of his/her duties, shall be accountable to the Audit and Compliance Committee to:

- Provide assessments on the adequacy and effectiveness of the University's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work.
- Report significant issues related to the processes for controlling the activities of the University and its affiliated organizations, including potential improvements to internal controls and key business processes through internal audit report recommendations.
- Provide information to the University President and the Audit and Compliance Committee, at least annually, regarding the organizational independence of the OIA, the status and results of the annual audit plan and the sufficiency of department resources.
- Promote, in collaboration with other appropriate university officials, the effective coordination between the university and the Florida Auditor General, federal auditors, accrediting bodies, and other governmental or oversight bodies.
- Coordinate activities with other control and monitoring functions (e.g., risk management, compliance, and the external auditors) to promote proper coverage and minimize duplication of efforts.

Internal Audit Services

Internal Audit shall conduct financial, operational, compliance, and information technology audits in accordance with approved plans and its established policies and procedures, in conformance with the Institute of Internal Auditors' Code of Ethics and the International Professional Practices Framework, as well as other professional auditing standards which may be applicable to the performance of work assignments. The OIA may also follow the Government Auditing Standards (published by the United

States Government Accountability Office) and the Information Systems Auditing Standards (as promulgated by the Information Systems Audit and Control Association), as appropriate. The Institute of Internal Auditors' Practice Guides and Position Papers will also be adhered to, as applicable.

Internal Audit services and activities include but are not limited to the following:

- Develop and implement a flexible audit plan using an appropriate risk-based methodology, including risks or control concerns identified by management. These plans, including any revisions, shall be submitted to the Audit and Compliance Committee for review and approval and a copy of the approved audit plan will be provided to the BOG.
- Examine and evaluate the adequacy and effectiveness of the systems of internal controls, including any significant new or changing services, processes, operations, and controls coincident with their development and implementation.
- Identify opportunities for reducing costs, improving processes, and enhancing the University's reputation.
- Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
- Assess compliance with laws, regulations, contract/grant provisions, and internal policies, plans, and procedures.
- Verify that resources are acquired economically, used efficiently, accounted for accurately, and protected adequately.
- Review operations or programs to ascertain whether results are consistent with established objectives.
- Perform advisory services to assist management in managing risks, improving internal controls, and governance processes. Examples might include facilitation, process design, education and training.
- Assess steps taken by management to embed a risk and control culture that is committed to lawful and ethical behavior in the University.
- Provide training and outreach to promote accountability and address topics such as fraud awareness, risk management, controls, and other related subject matter, as appropriate.
- Have a mechanism (third-party hotline) whereby University staff, faculty, students, trustees, and the general public may anonymously report allegations of fraud or improprieties related to the University or allegations about questionable accounting, internal controls or auditing matters.
- Establish policies which articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct.
- Receive statutory whistleblower information and coordinate all activities of the University as required by the Whistle-blower's Act and in accordance with the University policy on Reporting and Investigating Fraudulent or Other Wrongful Acts and the University of Florida Investigation Protocols, as approved by the UF Board of Trustees.
- Conduct, supervise, or coordinate activities for the purpose of preventing and detecting fraud and abuse within the University.

- Keep the Audit and Compliance Committee, the President, and the Vice President and General Counsel informed concerning significant and credible allegations and known occurrences of waste, fraud, mismanagement, abuses, and internal control deficiencies relating to programs and operations.
- Facilitate initiation of corrective actions and report on the progress made in implementing corrective actions.
- Develop and maintain a quality assurance and improvement program covering all aspects of the OIA and communicate the results of the quality assurance and improvement program to University management and the Audit and Compliance Committee. This program shall include an external quality assessment conducted at least once every five (5) years. The external quality assessment report and any related improvement plans shall be presented to the Audit and Compliance Committee, with a copy provided to the BOG.
- Prepare and provide an annual report summarizing the activities of the OIA for the preceding year. The report shall be provided to the President, the Vice President and General Counsel, the Audit and Compliance Committee, and the BOG.

In the performance of these services, the Office of Internal Audit will ensure that an appropriate balance is maintained between audit, investigative and other activities outlined under this Charter.

Dhanesh K. Raniga
Chief Audit Executive

Amy M. Hass
Vice President and General Counsel

Ben Sasse
President

Daniel O’Keefe
Chair, Board of Trustees Audit and Compliance
Committee

Approved Date: December 3, 2020
Reviewed: November 13, 2023

Internal Audit Charter

Objective and Scope

The objective of Internal Auditing is to provide an independent, objective assurance and consulting service designed to add value and improve the operations of the University of Florida and its affiliated organizations, including its direct support organizations and the Faculty Practice Plan corporations (collectively, the University). The Office of Internal Audit (OIA) helps the University to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes¹.

The State University System Florida Board of Governors (BOG) Regulation 4.002(1) requires that each university shall have an office of chief audit executive (CAE) as a point for activities that promote accountability, integrity, and efficiency in the operations of the university. The scope of work of internal audit encompasses the examination and evaluation of all activities of the University and includes determining whether the University's risk management, internal controls, and governance processes, as designed and represented by management, are adequate and functioning effectively to provide a reasonable level of assurance that:

- (a) Exposure to risk and fraud is managed in an effective and efficient manner.
- (b) Significant financial, managerial, and operating information is accurate, reliable, and timely.
- (c) Services are delivered efficiently and effectively to obtain best value for money.
- (d) Resources are acquired economically, used efficiently, and accounted for accurately.
- (e) Programs, plans and objectives are achieved.
- (f) Employees' actions are in compliance with applicable laws, regulations, contract provisions, and University policies and procedures.
- (g) Accountability, quality and continuous improvement are fostered in the University's control processes.
- (h) Significant legislative or regulatory issues impacting the University are recognized and addressed.

Organization, Independence, and Authority

This charter, which defines the duties and responsibilities of the OIA, derives its authority through BOG Regulation 4.002 and adoption by the Audit and Compliance Committee of the University of Florida Board of Trustees. In accordance with BOG Regulation 4.002(3), this charter shall be reviewed every three (3) years, and as deemed necessary, for consistency with applicable BOG and University regulations, professional standards and best practices. A copy of the approved charter and any subsequent changes shall be provided to the BOG.

The CAE will report administratively to the University President and to the **Senior Vice President and General Counsel Chief Operating Officer (SVP & COO)**, and functionally to the Board of Trustees through the Audit and Compliance Committee to ensure independence of the OIA.

¹ Institute of Internal Auditors, *Definition of Internal Auditing*, International Professional Practices Framework (IPPF).

In order to fulfil its responsibilities, the CAE and staff of the OIA are authorized to:

- Have unrestricted access to all functions, records, property, and personnel.
- Have full and free access to the Audit and Compliance Committee and the University President, including notification of any restrictions in scope, resources, and access to information that may impair the satisfactory completion of internal audit activities.
- Allocate resources, select areas of focus, determine scopes of work, and apply the techniques required to accomplish audit objectives.
- Maintain a professional staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this charter.
- Obtain the necessary assistance of personnel in units of the University where they perform audits, as well as other specialized services from within or outside the University.
- Inform the UF Board of Trustees through the Audit and Compliance Committee when contracting for specific instances of audit or investigative assistance.

The CAE and staff of the OIA are not authorized to:

- Perform any operational duties for the University or its affiliated organizations.
- Initiate or approve accounting transactions external to the OIA.
- Direct the activities of any University employee not employed by the OIA, except to the extent such employees have been appropriately assigned to auditing teams or to otherwise assist the OIA staff.

Accountability

The CAE, in the discharge of his/her duties, shall be accountable to the Audit and Compliance Committee to:

- Provide assessments on the adequacy and effectiveness of the University's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work.
- Report significant issues related to the processes for controlling the activities of the University and its affiliated organizations, including potential improvements to internal controls and key business processes through internal audit report recommendations.
- Provide information to the University President and the Audit and Compliance Committee, at least annually, regarding the organizational independence of the OIA, the status and results of the annual audit plan and the sufficiency of department resources.
- Promote, in collaboration with other appropriate university officials, the effective coordination between the university and the Florida Auditor General, federal auditors, accrediting bodies, and other governmental or oversight bodies.
- Coordinate activities with other control and monitoring functions (e.g., risk management, compliance, and the external auditors) to promote proper coverage and minimize duplication of efforts.

Internal Audit Services

Internal Audit shall conduct financial, operational, compliance, and information technology audits in accordance with approved plans and its established policies and procedures, in conformance with the Institute of Internal Auditors' Code of Ethics and the International Professional Practices Framework, as

well as other professional auditing standards which may be applicable to the performance of work assignments. The OIA may also follow the Government Auditing Standards (published by the United States Government Accountability Office) and the Information Systems Auditing Standards (as promulgated by the Information Systems Audit and Control Association), as appropriate. The Institute of Internal Auditors' Practice Guides and Position Papers will also be adhered to, as applicable.

Internal Audit services and activities include but are not limited to the following:

- Develop and implement a flexible audit plan using an appropriate risk-based methodology, including risks or control concerns identified by management. These plans, including any revisions, shall be submitted to the Audit and Compliance Committee for review and approval and a copy of the approved audit plan will be provided to the BOG.
- Examine and evaluate the adequacy and effectiveness of the systems of internal controls, including any significant new or changing services, processes, operations, and controls coincident with their development and implementation.
- Identify opportunities for reducing costs, improving processes, and enhancing the University's reputation.
- Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
- Assess compliance with laws, regulations, contract/grant provisions, and internal policies, plans, and procedures.
- Verify that resources are acquired economically, used efficiently, accounted for accurately, and protected adequately.
- Review operations or programs to ascertain whether results are consistent with established objectives.
- Perform advisory services to assist management in managing risks, improving internal controls, and governance processes. Examples might include facilitation, process design, education and training.
- Assess steps taken by management to embed a risk and control culture that is committed to lawful and ethical behavior in the University.
- Provide training and outreach to promote accountability and address topics such as fraud awareness, risk management, controls, and other related subject matter, as appropriate.
- Have a mechanism (third-party hotline) whereby University staff, faculty, students, trustees, and the general public may anonymously report allegations of fraud or improprieties related to the University or allegations about questionable accounting, internal controls or auditing matters.
- Establish policies which articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct.
- Receive statutory whistleblower information and coordinate all activities of the University as required by the Whistle-blower's Act and in accordance with the University policy on Reporting and Investigating Fraudulent or Other Wrongful Acts and the University of Florida Investigation Protocols, as approved by the UF Board of Trustees.
- Conduct, supervise, or coordinate activities for the purpose of preventing and detecting fraud and abuse within the University.

- Keep the Audit and Compliance Committee, the President, and the Vice President and General Counsel SVP & COO informed concerning significant and credible allegations and known occurrences of waste, fraud, mismanagement, abuses, and internal control deficiencies relating to programs and operations.
- Facilitate initiation of corrective actions and report on the progress made in implementing corrective actions.
- Develop and maintain a quality assurance and improvement program covering all aspects of the OIA and communicate the results of the quality assurance and improvement program to University management and the Audit and Compliance Committee. This program shall include an external quality assessment conducted at least once every five (5) years. The external quality assessment report and any related improvement plans shall be presented to the Audit and Compliance Committee, with a copy provided to the BOG.
- Prepare and provide an annual report summarizing the activities of the OIA for the preceding year. The report shall be provided to the President, the Vice President and General Counsel SVP & COO, the Audit and Compliance Committee, and the BOG.

In the performance of these services, the Office of Internal Audit will ensure that an appropriate balance is maintained between audit, investigative and other activities outlined under this Charter.

 Dhanesh K. Raniga
 Chief Audit Executive

~~Amy M. Hass~~ ~~Charles E. Lane~~
~~Senior Vice President and General Counsel~~ ~~Chief~~
~~Operating Officer~~

~~Ben Sasse~~ ~~W. Kent Fuchs~~
 President

~~Daniel O'Keefe~~ ~~Marsha D. Powers~~
 Chair, Board of Trustees Audit and Compliance
 Committee

Approved Date: December 3, 2020
 Reviewed: November 13, 2023

AUDIT AND COMPLIANCE COMMITTEE PRE-MEETING

NOVEMBER 13, 2023

SUMMARY OF INTERNAL AUDIT ACTIVITY

Presented by:

Dhanesh Raniga, Chief Audit Executive

Joe Cannella, Audit Director

OFFICE OF INTERNAL AUDIT

Fiscal Year 2023-24 Internal Audit Plan Summary*

INTERNAL AUDIT AREA	INTERNAL AUDITS COMPLETED (CURRENT PERIOD)	FINAL REPORT STAGE	IN PROGRESS/ PLANNING INTERNAL AUDITS	PLANNED INTERNAL AUDITS	TOTAL
University of Florida Operations	8	1	8	11	28
University of Florida Foundation	1		1	1	3
University Athletic Association	1				1
TOTAL	10	1	9	12	32

**Please refer to Appendix A for complete details of FY2023/24 Internal Audit Plan status*

OFFICE OF INTERNAL AUDIT

Current Internal Audit Reports and Other Matters

- We completed the following internal audits since our last report to the Audit and Compliance Committee in May 2023:
 - Identity and Access Management (*Confidential Report*)
 - UF Governance Standards
 - Research Pre-Award
 - Research Shield Computing Environment (*Confidential Report*)
 - Performance-based Funding and Preeminence Metrics – Data Integrity
 - Ticket Operations (*University Athletic Association*)
 - Gift Processing (*University of Florida Foundation*)
 - Certified Attestation Statement for the Driver and Vehicle Database (DAVID) system
 - Major Construction – Incurred Costs
 - Major Construction Projects Follow-up
- We followed up on audit report recommendations that were due for implementation by management. Summary results are noted in the pages that follow.
- Other Matters:
 - In August 2023, UF Office of Internal Audit hosted the State University Audit Council on UF Campus. This meeting was attended by the Chief Audit Executives and their Directors from Florida’s state universities.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued

Identity and Access Management (*Confidential Report*)

The means by which an organization facilitates user access yet restricts it to only what is necessary to perform authorized functions forms the foundation of identity and access management (IAM), and their controls are fundamental to IT governance. IAM covers the policies, processes, and tools for ensuring that authorized users have appropriate access to information technology resources. Generally, access to information technology resources is granted by associating user rights and restrictions with the identity, which is based on the individual's role and responsibilities.

Objectives and Scope

Provide reasonable assurance that UFIT has adequate and effective controls over the IAM program. The scope of the internal audit included assessing UFIT's internal controls over the key IAM program elements: identity, authorization, and authentication. Additionally, we reassessed the internal controls for timely removal of access to systems following employee termination and/or transfers based on improvements implemented by UFIT during the year.

Conclusion

This audit is a confidential report.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

UF Governance Standards

The UF Governance Standards were adopted by the University of Florida Board of Trustees (UFBOT) in December 2018 to further the University of Florida's "One UF" strategic mission and ensure appropriate visibility and communication with the UFBOT. The Governance Standards cover the University, Shands entities, UF Foundation (UFF), University Athletic Association (UAA), UF Investment Corporation (UFICO), UF Faculty Practice Plans, and all other Direct Support Organizations (DSOs) and affiliate entities. The Governance Standards are intended to allow the UFBOT to effectively fulfill its responsibility as UF's governing board and for each trustee to carry out his or her fiduciary duties to UF while serving as a member of the UFBOT. They enhance the statutory requirements set forth in Florida law and the Board of Governors regulations.

Objectives and Scope

Assess the key business processes, risks, and compliance with the requirements set forth in the UF Governance Standards for the University and the DSOs or affiliate entities. Specifically, we assessed for consistency of application of the UF Governance Standards requirements, assessed the key business processes at the University and the DSOs/affiliate entities to comply with the Governance Standards, and evaluated internal controls for operational effectiveness.

Our internal audit covered the period from July 1, 2020, through December 31, 2022.

Conclusion

Overall, the entities included in our testing demonstrated an appropriate level of awareness of the types of transactions that would be subject to the Governance Standards. However, developing a central repository system and related documentation regarding standard expectations for evidence of compliance will assist the DSOs, affiliates, and the respective liaisons in meeting the intent of the Governance Standards.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

Research Pre-Award

UF Research's Division of Sponsored Programs (DSP) facilitates institutional approval for proposal submissions, accepts and administers grant awards, and negotiates on behalf of the University. Operationally, research pre-award activities rely on decentralized business processes across campus units as Research Administrators (RAs) work collaboratively with Principal Investigators (PIs) to gather and verify application materials in the preparation and submission of proposals. At each college, the Associate Dean of Research provides leadership and strategic oversight. The University has implemented a system for pre-award workflow and support within the proposal and award management software called University of Florida Integrated Research Support Tool (UFIRST). As of May 1, 2023 (FY23), the University submitted approximately 4,600 proposals (5,500 in FY22 and 5,700 in FY21). The overall success ratio across all sponsor categories was approximately 43% and the success ratio with federal agencies was approximately 36%. Total research expenditures in 2022 have surpassed \$1 billion.

Objectives and Scope

Assess the key business and quality review processes for research proposals at the central and unit levels. In addition to the review of central processes, we selected a sample of five colleges for detailed review and testing with a focus on federal proposals.

Conclusion

Overall, we noted that DSP performs timely quality reviews of the research proposals to confirm that sponsor requirements are addressed using the built-in workflow processes within UFIRST. We noted improvement opportunities related to research proposal guidance and ensuring that it is current by implementing a periodic review process. In addition, together with DSP, the RAs are integral to the research proposal process. The RA resources and skills are not consistent among the colleges. DSP together with input from the colleges will develop an RA competency and career development framework as a strategy for retention and quality improvement.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

Research Shield Computing Environment (*Confidential Report*)

The Research Shield (ResShield) computing environment is a secure and compliant computing environment for processing and storing restricted data. ResShield was developed by UFIT as a private enclave for information systems that are required to protect data governed by laws, regulations, and/or contractual agreements. UFIT has adopted the security controls recommended by the National Institute of Standards and Technology (NIST) controls framework for standardized cybersecurity practices. The audit was undertaken to provide assurance to both internal and external stakeholders that the operating environment is secure and operating as intended.

Objectives and Scope

Provide assurance that the ResShield computing environment has adequate and effective controls to meet the NIST security controls framework for moderate risk, which is UFIT's target maturity risk level. We reviewed key system documents, including the system security plan, and the plan of actions and milestones. In addition, we performed a risk assessment of the current control environment and assessed risks related to selected controls in scope as per the NIST SP 800-53, Revision 4 IT security controls framework. We performed walkthroughs of key processes and tested selected key controls.

Conclusion

This audit is a confidential report.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

Performance-Based Funding and Preeminence Metrics – Data Integrity

The performance-based funding (PBF) model includes metrics to evaluate each state institution's performance in certain strategic areas. For the fiscal year 2023-24, the university was allocated approximately \$126.3m (*\$110m in fiscal year 2022-23*) in PBF related funding. Similarly, the preeminent state research universities program was established to award those universities that demonstrate high performance toward academic and research existence. The university achieved preeminence designation since the inception of the program in 2013. The state has not allocated any preeminent funding since the 2018/19 fiscal year.

Objectives and Scope

- In accordance with Florida Statute 1001.706(5), verify that the data submitted complies with the data definitions established by the Board of Governors (BOG).
- Assess the adequacy of controls in place to promote the completeness, accuracy, and timeliness of the data submitted to the BOG.
- Provide an objective basis for the University President and the BOT Chair to sign the Data Integrity Certification Form

Conclusion

The controls over the University's data submission process are adequate to provide assurance that the data submitted for PBF and preeminence metrics pursuant to Florida Statutes 1001.92 and 1001.7065 is complete, accurate, and timely and complies with the data definitions established by the BOG.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

University Athletic Association (UAA) – Ticket Operations

The UAA's Ticket Office provides ticketing services for all sports while collecting revenue for seven sports, including football and men's basketball, as well as post-season and special events for all sports. For the year ended June 30, 2022, UAA reported ticket sales of \$36m, and Gator Boosters reported sport-related contributions of \$38m.

The UAA utilizes Ticketmaster and its back-end accounting system Archtics for electronic ticket operations including the distribution of additional ticket categories that are not available to the public, such as complimentary and option tickets. Archtics allows the ticket office to manage and sell tickets by performing activities such as setting up events for sale, establishing ticket prices, and releasing them for sale to the public. The customer-facing application allows customers to purchase, exchange, and upgrade tickets, as well as manage their accounts.

Objectives and Scope

Assess the key business processes, risks, and internal controls related to UAA ticketing operations including sales and collection of mobile tickets, information system access management, and controls within the ticket sales system. We collaborated with UAA's external auditors to coordinate work and reduce duplication of effort. The external auditors perform an analysis and testing of expected ticket revenues during their annual audit.

Conclusion

We noted opportunities to document or improve policies and procedures regarding key business processes and implementing monitoring controls. The audit recommendations relate to documentation of reviews for event and access management. In addition, risk assessment procedures and related monitoring controls had not been adequately documented or transitioned to new management.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

University of Florida Foundation (UFF) – Gift Processing

The UFF has approved policies to promote timely and accurate processing and documentation of gifts received. Functionally, the UFF Gifts and Records (G&R) team processes gifts received by the Foundation and records all gifts, whether directly received by the Foundation or not, for the benefit of the University and its affiliated entities. For FY21-23, the Foundation recorded \$517M, \$731M, and \$391M, respectively, in total realized gifts and pledge payments. Components of total realized gifts and pledge payments include those via payment types such as cash and checks, credit cards, and noncash charitable contributions called “gifts-in-kind” transactions. In addition, the Foundation has a non-general ledger gift category, which is defined as gifts and pledges received and recorded by the University and/or University-affiliated entity such as a DSO or a campus unit. They are recorded in the Foundation’s advancement database for gift counting, reporting, and stewardship purposes.

Objectives and Scope

Assess the key business processes for receiving, documenting, and recording the various types of gifts; as well as the quality review processes for confirming the accuracy of information recorded from the gift agreements into the applicable UFF systems. The scope did not include assessing gift acceptance procedures as we were informed that this was part of an assessment by a third-party consultant.

Conclusion

Overall, we noted that the Foundation timely processes and records the various types of gifts received and has quality checks to ensure the accuracy of gift documentation and/or modification. Audit recommendations relate to processing mail-in gifts, information technology controls, and digital maintenance of source/supporting gift documentation.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

Major Construction – Incurred Costs

The UF Board of Trustees (UFBOT) approved construction of the Malachowsky Data Sciences & Information Technology building (“DSIT”). In June 2019, UF executed an Agreement for Construction Management Services (“CM Agreement”, or “Contract”) with Ajax Building Corporation (“CM”) for pre-construction and construction services for the DSIT building. As of December 25, 2022, the cut-off date for this audit, the Guaranteed Maximum Price (“GMP”) for DSIT was \$114,994,846. After considering Owner Direct Purchases (“ODP” the GMP was \$89,433,279.66 at the time of audit. Through December 25, 2022, Ajax’s total amount completed to date was reflected as \$67,035,487 (74% complete).

Objectives and Scope

Review and analyze allowable costs (through December 25, 2022) under the GMP form of agreement including an evaluation of 1) the CM’s financial position on the Project; 2) the propriety of invoiced costs based on relevant contract terms and other considerations; and 3) areas of potential contract or performance risk. Time was spent post fieldwork in finalizing management action plans with PD&C, discussing the observations with key stakeholders, and evaluating questionable items with the Contractor.

Conclusion

The review of the contractor’s Application for Payment requires greater due diligence to ensure that payments are made in compliance with the CM Agreement. We have identified non-reimbursable and questionable allowable costs and charges in the Applications for Payment. Further, the level of supporting documentation for Applications for Payment prepared by the contractor was not consistent and this impacts PD&C’s review procedures. In addition to improving documentation standards, additional training and guidance will be required to implement the required due diligence necessary when reviewing the contractor prepared Applications for Payment.

Post audit, Planning, Design & Construction is updating contracts for CM-at-risk and Design Build project delivery to reimburse for General Conditions expenses as a stipulated lump-sum monthly payment.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

Major Construction Projects Phase 2 Follow-Up

Internal Audit performed an assessment of the University's end-to-end major construction processes, including control functions governing the planning and execution of Major Projects and use of the "Project Tracker" system, the primary project management and workflow IT platform. The scope concentrated on eight construction management lifecycle control functions to determine whether existing controls are appropriate for mitigating inherent risks. The results of the audit are noted in Audit Report Number UF-22-774-12 Major Construction Projects, which was issued in April 2023. Due to the nature of the observations and related recommendations, the Audit and Compliance Committee of the Board of Trustees requested Internal Audit to perform a follow-up of the progress of management's action plans and provide an update at its November/December 2023 meeting. Internal Audit engaged subject matter resources from Ankura Consulting to assist with the initial and follow-up assessment.

Objectives and Scope

- Assess Planning, Design, and Construction's (PD&C) progress on completing the management action plans as noted in the Major Construction Projects internal audit report issued in April 2023.
- In consultation with PD&C and university senior management, provide feedback on any significant challenges or areas of concern which may impact the progress of the management action plan implementation schedule.

Summary Results

While the implementation of the management action plan is continuing, our assessment identified the following four areas that require additional management action:

1. Replacement of Project Tracker (system used for managing major construction projects)
2. Enhancing monthly reporting and forecasting
3. Scheduling/estimating
4. Operationalizing management action plans and ensuring compliance

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

Major Construction Projects Phase 2 Follow-Up (Cont'd)

Summary Results (Cont'd)

1. Replacement of Project Tracker System

- Replacement of Project Tracker system is not finalized as management is taking additional time to evaluate options.
- Functional requirements of a replacement construction management system have been discussed but not adequately defined. *(Currently evaluating whether Autodesk can achieve certain functional requirements to replace the Project Tracker.)*
- Currently limited involvement of stakeholders (Construction Accounting, IFAS, Housing, etc.).
- Revised plans for integration with Workday ERP for intended interface with financial accounting for improved efficiency rather than the current PeopleSoft financial system.
- Interim improvements to the functionality of Project Tracker have not been implemented due to system replacement decision.

Recommended Immediate Actions:

- Develop a formal Functional Requirements Document (FRD) detailing requirements to achieve business units' needs, and review and validate with stakeholders.
- Prepare a system implementation schedule identifying critical activities and key milestones to measure progress, including evaluating other commercially available applications.
- Initiate regularly scheduled planning and implementation meetings involving stakeholders and UFIT/BATS.
- In the interim, enhance functionality of Project Tracker to provide adequate controls for projects.

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

Major Construction Projects Phase 2 Follow-Up (Cont'd)

Summary Results (Cont'd)

2. Enhancing Monthly Reporting and Forecasting

- Reporting to the Senior Vice President for Construction, Facilities, and Auxiliaries and to the Vice President of Business Affairs can be improved with respect to updates to costs and schedule information.
- The process for forecasting of costs needs to be more clearly defined and consistently applied.
- Reporting should include variance reporting from prior period to identify trends or changes in status.

Recommended Immediate Actions:

- Initiate quality review of information provided by Project Managers that is included in monthly reports.
- Revise reporting format for each phase of project life cycle (planning, design, and construction).
- Develop key reporting milestones, risk assessment, escalation notes, and metrics for each phase of the project life cycle.

3. Scheduling/Estimating

- New resource added serves as a combined Scheduling/Estimating resource.
- Roles and responsibilities for Scheduling/Estimating resource are still being defined.
- Monthly schedule narrative reports are not being obtained from Construction Managers/Design Builders (CM/DB).

OFFICE OF INTERNAL AUDIT

Summary of Internal Audit Reports Issued (Cont'd)

Major Construction Projects Phase 2 Follow-Up (Cont'd)

Summary Results (Cont'd)

3. Scheduling/Estimating (Cont'd)

Recommended Immediate Actions:

- Define roles and responsibilities in conjunction with intended future-state of both project control functions (Scheduling/Estimating).
- Evaluate gaps, if any, in responsibilities and capabilities of Scheduling/Estimating resource.
- Identify and procure additional required resources (*e.g., additional headcount, 3rd party resource, scheduling software, estimating database, etc.*).
- Develop program-level schedule and implement review of CM/DB monthly schedule narrative reports.

4. Operationalize MAPs and Ensure Compliance

- Numerous Project Management Guide (PMG) documents and templates revised or created.
- Instances of non-compliance with revised processes observed.

Recommended Immediate Actions:

- Implement quality assurance process to ensure MAPs are properly completed and operational in order to address risks identified in the Major Construction Projects audit.
- Continue ongoing training and perform follow-up to review compliance with updated processes, and ensure processes are applied uniformly across all projects.

OFFICE OF INTERNAL AUDIT

Internal Audit Follow-Up Statistics as of October 30, 2023

Oversight by	TOTAL		CURRENT PERIOD RECOMMENDATIONS DUE APRIL 29, 2023 - OCTOBER 30, 2023				BALANCE
	Balance as of 4/29/2023	New since last report	Follow Up & Reviewed	Action Plan Implemented	In process (extended)*	Percent Implemented	Due in Subsequent Period
1 Business Affairs	62	19	51	13	38	25%	68 ¹
2 Chief Financial Officer	4	0	2	1	1	50%	3
3 Chief Information Officer	16	2	15	15	0	100%	3
4 General Counsel	11	6	0	0	0	--	17 ²
5 Academic Affairs	14	0	14	9	5	64%	5
6 Research	8	5	9	9	0	100%	4
7 UAA	4	8	4	4	0	100%	8
8 UFF	12	9	12	9	3	75%	12
9 Vice President for Student Life	3	0	0	0	0	--	3 ²
TOTAL	134	49	107	60	47	56%	123

* In Process (Extended) – Additional time requested by management to implement the planned action due to either resource or system development implications. Included in ‘Due in Subsequent Period’ column.

¹ See details for Business Affairs Major Construction Audit follow-up.

² Management reported that recommendations have been implemented; items are pending Office of Compliance validation - OGC 11 completed, and VP for Student Life 3 completed.

OFFICE OF INTERNAL AUDIT

Appendix A – Fiscal Year 2023/24 Internal Audit Plan Status

	Audit Area	High Level Scope	Status
UNIVERSITY OF FLORIDA OPERATIONS			
1	Identity and Access Management (IAM)	Assessment of access controls to enterprise-level system, including managing identity, role provisioning and deprovisioning.	Completed and Reported – Current Period
2	Governance Standards	Assess procedures for managing compliance with BOG and BOT governance standards and regulations.	Completed and Reported – Current Period
3	Research – Pre-Award	Assess business and quality review processes for research proposal processes at the central and unit level.	Completed and Reported – Current Period
4	Research Shield Computing Environment	Assessment of information security controls using leading practice frameworks (e.g., NIST, ISO 27001) as guidance.	Completed and Reported – Current Period
5	Performance-Based Funding and Preeminent Designation Status Funding	Provide assurance that the data submitted by the University complies with the data definitions established by the BOG.	Completed and Reported – Current Period
6	Major Construction – Incurred Costs	Review of incurred costs of work performed by General Contractor for compliance with contract. Review will include internal controls and compliance with funding requirements, as appropriate. Leverage results from audit of major construction internal controls and key business processes.	Completed and Reported – Current Period
7	Major Construction Projects – Follow-Up	Follow-up of the implementation of the recommendations from the April 2023 Major Construction Project audit. Follow-up will assess effectiveness of controls for major construction as per agreed Management Action Plan and leading practices.	Completed and Reported – Current Period

OFFICE OF INTERNAL AUDIT

Appendix A – Fiscal Year 2023/24 Internal Audit Plan Status (cont'd)

	Audit Area	High Level Scope	Status
UNIVERSITY OF FLORIDA OPERATIONS (Cont'd)			
8	Driver and Vehicle Information database (DAVID) System	Assessment of system level IT controls to assist management in meeting attestation requirements.	Completed and Reported – Current Period
9	Student Fees	Assess internal controls and key business processes for compliance with Florida Statutes and University Regulations regarding allocation and spend of various categories of student fees collected.	Final Report Stage
10	International Center	Departmental level assessment of key financial and operational controls, including compliance with policies, procedures and integrity of management information.	In Progress
11	Admissions	Assessment of internal controls and key business processes for admissions. Audit will be performed in collaboration with Enrollment Management and will cover people, process and technology.	In Progress
12	External Reporting & Data Integrity	Assess internal controls and integrity of reporting data for management decision and to external agencies.	Planning Stage
13	Institute of Food and Agricultural Sciences (IFAS) – Extension Offices	Assessment of financial and operational internal controls and key business processes covering fiscal management, governance, and compliance with policies and procedures.	Planning Stage
14	Cyber Security Incident Response Management	In conjunction with UFIT, assess incident response management procedures using real test scenarios such as ransomware readiness, system breaches, etc.	Planning Stage

OFFICE OF INTERNAL AUDIT

Appendix A – Fiscal Year 2023/24 Internal Audit Plan Status (cont'd)

	Audit Area	High Level Scope	Status
UNIVERSITY OF FLORIDA OPERATIONS (Cont'd)			
15	College of Medicine	Assessment of financial and operational internal controls and key business processes covering fiscal management and compliance with policies and procedures. Focus areas will include financial, HR, admissions, accuracy of management reporting and oversight controls. To be completed in conjunction with audit of clinical practice plans.	Planning Stage
16	Physician Practice Plan – FCPA	Assess internal controls and key business processes for significant components of the practice plan. Scope will be determined based on review of risks and input from UF Health/COM and will include governance standards compliance. Joint project with UF Health Internal Audit.	Planning Stage
17	Gator 1 Card IT General Controls	Assess the IT general controls for the updated system to manage Gator 1 card. The updated system was implemented in early 2023.	Planning Stage
18	IT Security Risk Assessment	Assess information security controls using UFIT risk framework and NIST requirements, as appropriate, at selected decentralized locations to improve university cyber security maturity.	
19	Housing Operations	Assessment of key financial business processes and effectiveness of internal controls, including areas for efficiency and cost savings.	
20	Research Compliance – Post Award	Assessment of compliance with sponsored contracts and grants. Scope will be co-developed to focus on current research compliance risks.	
21	Data Governance	Assess data governance framework and business processes for compliance with University policies, practices, and legislative requirements to ensure that data is accessible, usable, and protected.	

OFFICE OF INTERNAL AUDIT

Appendix A – Fiscal Year 2023/24 Internal Audit Plan Status (cont'd)

	Audit Area	High Level Scope	Status
UNIVERSITY OF FLORIDA OPERATIONS (Cont'd)			
22	Unit Level Assessment <i>(Selected Center)</i>	Assessment of financial and operational internal controls and key business processes covering fiscal management and compliance with policies and procedures. Focus areas will include financial, HR, accuracy of management reporting and oversight controls.	
23	UF GO Travel System	Assessment of key business processes for UF Go travel management system. Scope will include assessing internal controls over procurement cards and IT general controls.	
24	Service Fees and Indirect Charges Governance	Assess compliance with policy and governance around service fees and indirect charges levied by units and impact on budget model.	
25	Faculty Workload Management Process	Assess the University's business processes for managing faculty workload. Scope will include IT controls over system used and integrity of management information.	
26	UF Online	Assess IT general controls for the UF Online system.	
27	Post-Tenure Faculty Review	Review the University's post-tenure review process and report to the Board of Trustees as required by the Board of Governors Regulation 10.003(6)(a)(1). An audit of the tenure process for the prior fiscal year is required once every three years beginning on January 1, 2024. The report is required by July 1.	
28	Americans with Disabilities Act (ADA) Compliance	In conjunction with Office of Compliance and Ethics, assess key business processes for compliance with ADA.	
UNIVERSITY OF FLORIDA FOUNDATION			
29	Gift Agreement Processing	Assessment of key business processes and internal controls for new awards, data integrity, accuracy of information and reconciliation with Financial Accounting System and gift agreement.	Completed and Reported – Current Period

OFFICE OF INTERNAL AUDIT

Appendix A – Fiscal Year 2023/24 Internal Audit Plan Status (cont'd)

	Audit Area	High Level Scope	Status
UNIVERSITY OF FLORIDA FOUNDATION (CONT'D)			
30	UFF – Advancement System/One UFIT Initiative	Pre-implementation assessment of internal controls for key business processes.	In Progress
31	Alumni Association	High-level assessment of governance, oversight and monitoring controls covering Alumni Association’s key activities.	
UNIVERSITY ATHLETIC ASSOCIATION			
32	Ticket Operations	Financial and operational assessment of internal controls for key business processes and evaluate IT general controls.	Completed and Reported – Current Period
OTHER SIGNIFICANT ACTIVITIES			
	Follow-Up	Regular follow-up on the implementation of management action plans from internal audit and other assurance reports.	Ongoing progress reports are provided
	Investigations	Responding to and following up on incidents and whistleblower complaints received through the 'Hotline' and other sources.	Ongoing. Monthly summary reports are provided and discussed with the Audit and Compliance Committee Chair.

The logo for the University of Florida, consisting of the letters 'UF' in white on an orange square background.

UF

Office of Internal Audit

Annual Report

2022 - 2023

CONTENTS

1. Purpose
2. Mission, Vision and Values
3. The Year in Review
4. Required Communications



We support the mission of the university by providing objective assurance, consulting and investigative services to protect university business, improve operations, and deliver measurable value.

PURPOSE

The Board of Governors Regulation 4.002 requires the chief audit executive to prepare a report summarizing the activities of the office for the preceding year.

The *Standards* of the Institute of Internal Auditors require periodic disclosures regarding internal audit's purpose, responsibilities and independence.



MISSION VISION VALUES

The OIA will

Integrate and Improve Risk Management & Assurance

- Lead efforts to streamline risk assessment and assurance activities across OneUF to gain efficiencies and maximize coverage
- Allocate limited resources to highest risk areas and improve information and reports to Management, Audit and Compliance Committee and the Board of Trustees

Improve Utilization of Resources & Technology

- Methodology – Implement ‘agile’ internal audit processes
- Data Analytics – Embed analytics into audit methodology to improve efficiency and provide in-depth analysis
- Technology – Utilize audit management software and other technologies to enhance audit execution, management and reporting capabilities

Enhance Continuing Education to Align with University Objectives

- Implement strategic professional development plans for team members that align with competencies to execute quality audits and provide valuable insight

Strategic Overview

Focus internal audits to be proactive, value-added services providing valuable insights to key stakeholders

Through collaboration internal audit aims to be:

- “A Valued Partner”
- “Protect the University Business”
- “Deliver Measurable Value”

Our Mission

- Provide objective assurance, consulting and investigative services.
- Be an invaluable resource for the **Gator Nation**.

Our Vision

- *Protect the Business*
- *Deliver Measurable Value*

Our Strategic Values

- Integrity
- Collaboration
- Excellence
- Objectivity
- Quality
- Trusted Advisor



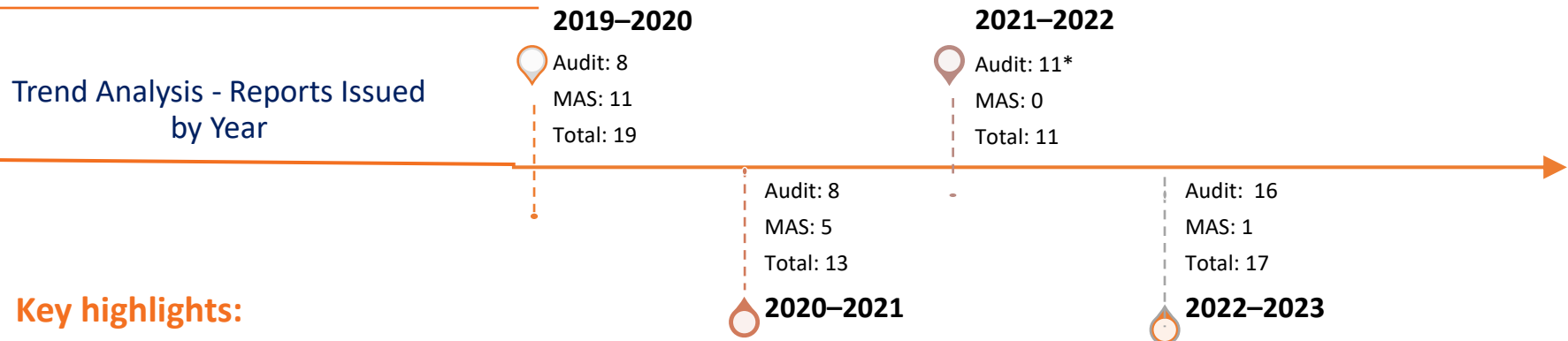
Audit Focus

Use the assurance map to develop ‘risk-based’ audit plans using the ‘three lines model’ and consider the current risk profile of the University.

THE YEAR IN REVIEW

THE YEAR IN REVIEW

HIGHLIGHTS



Key highlights:

- Staffing
 - Strategically realigned OIA **roles and responsibilities** with revised OIA structure.
 - Hired three **Staff Auditors**, one **Investigations Manager** and a **Staff Investigator**.
 - New **Office Manager** hired to replace incumbent who retired from UF.
 - Efforts are ongoing to recruit **three Senior Auditors**. Nationally, the senior auditor talent pool and market has been challenging with demand exceeding supply.
 - Strategically co-sourced **‘subject matter resources’** to complement in-house skills for certain strategic audits and provide value-added insights.
- Increased the number of completed audits compared to prior years and after considering staffing challenges.
- Updated the **‘assurance map’** of the University’s mega business processes (*developed in 2021/2*) to provide a comprehensive overview of risk coverage as an input into the annual audit plan.
- Developed and presented a **risk-based** annual audit plan.

* FY2021-2022 – Challenging year with limited internal audit staffing resources when compared with prior years.

HIGHLIGHTS (Cont'd)

- Hosted and chaired the **State University Audit Council (SUAC)** meeting at UF in August 2023.
- Improvements to internal audit processes are continuing with the use of **TeamMate Plus**, a leading audit management software to streamline audit project planning and execution. The results are reflected in the number of completed internal audits when compared to prior fiscal years.
- Incorporated **data analytics** into internal audit methodology for all applicable projects.
- Utilized **subject matter resources** to complement IA skills and provide value-added insights.
- **Audit coordinates** external audit activities including information and system access management.
- Conducted **follow-up** for internal and external audit report recommendations implemented by management.
- Collaboratively shared themes from various **investigations** with management to improve the University's control environment in addition to facilitating **hotline** and IRC meetings.
- OIA staff developed skills, promoted the university and profession through various **external leadership activities** such as:
 - Holding **leadership roles** within local Institute of Internal Auditors Chapter and serving as a District Leader
 - Committee leader and **subject matter knowledge contributor** to the Association of Colleges and University Auditors' subject matter resources page on higher education specific internal audit topics.
 - Performed **Quality Assessment Reviews** for peer universities
 - Regularly participated and contributed at **SUAC** and **IT Audit Group** forums

THE YEAR IN REVIEW

OTHER ACTIVITIES

INVESTIGATIVE SERVICES The OIA received a total of 274 complaints and allegations which is consistent with prior years. Most of the incidents (91%) were reported via the anonymous UF Compliance Hotline which was maintained by the OIA.

Investigations are conducted in accordance with the Standards for Complaint Handling and Investigations for the State University System of Florida.

Major Activity/Issues Identified in Allegations Received by OIA	2022-23 Reports	2021-22 Reports	2020-21 Reports
Hostile Work Environment or Harassment	61	47	41
Alleged Fiscal/Grant Fund/Scientific Misconduct	21	14	11
Nepotism/Favoritism	12	10	8
Outside Activities/Conflict of Interests	7	9	6
Retaliation Claim	14	9	6
Theft or Misuse of Assets/Funds/Time	16	14	12
PCard Misuse/Purchasing	5	2	1

FOLLOW-UP

The OIA tracks outstanding recommendations and management action plans from internal and external audit reports and conducts quarterly follow-up procedures to determine the status of management actions. The results of the follow-up procedures are reported at the Audit and Compliance Committee meetings. There were 211 recommendations and related action plans from the internal audit reports that were issued. While management action plans have been accepted and implemented, approximately 78% of these were implemented timely during the year.

REQUIRED COMMUNICATIONS

REQUIRED COMMUNICATIONS

DISCLOSURES



The Office of Internal Audit adheres to the *Standards of the Institute of Internal Auditors (IIA)*. The following items are being disclosed in conformance with the *Standards*.

Organizational Independence

The Office of Internal Audit (OIA) must confirm to the board, at least annually, the organizational independence of the internal audit activity. The OIA reports functionally to the Audit & Compliance Committee of the UF Board of Trustees and administratively to the President and Vice President and General Counsel. In keeping with the Standards, the OIA maintains a strong working relationship with the Audit Committee and has regular communications with the Audit Committee Chair. The CAE presents results of audits and other activities to the Audit Committee at their meetings, helping to promote the independence necessary for the OIA to adequately perform its function.

Resolution of Management's Acceptance of Risks

Each audit engagement can potentially identify observations that may pose risks to university operations. Some may require management's attention, while others fall within the University's risk appetite, so management may decide to accept the risk. We are required to disclose to senior management and the Board of Trustees any situation where we believe that management has accepted a level of residual risk that may not adequately reduce or mitigate the risk of loss. We report the status of these items quarterly to the Audit Committee through audit reports and there were no such instances during the fiscal year.

REQUIRED COMMUNICATIONS

DISCLOSURES



The Office of Internal Audit operates in accordance with the guidance established by BOG Regulation 4.002, State University Chief Audit Executives

Impairments to Independence or Objectivity

If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed. The OIA maintains a process to identify potential conflicts and there were no impairments to independence or objectivity in fact or appearance during the fiscal year. Each OIA team member is required to disclose any potential conflicts annually.

Quality Assurance Review

To fully comply with the *Standards*, internal audit is required to undergo a Quality Assessment Review at least once every five years. In May 2017, the external professional services firm RSM, with involvement of CAEs from peer institutions, completed a review of the OIA indicating our conformance with the IIA's *Standards*. OIA has a senior member who annually performs an internal Quality Assessment Review to monitor our conformance and identify improvement opportunities.

Disclosure of Nonconformance

Occasionally circumstances may require the completion of a project or engagement in a manner that is inconsistent with applicable *Standards*. Although our internal quality review identifies improvement opportunities, there were no instances in which projects were completed in a manner that was not in conformance with the *Standards* during the fiscal year.

**UNIVERSITY OF FLORIDA
BOARD OF TRUSTEES**

Board Operations

Adopted: June 13, 2003

Amended: December 4, 2020

AUDIT AND COMPLIANCE COMMITTEE CHARTER

Purpose

This Charter governs the operations of the Audit and Compliance Committee (the 'Committee'). The Committee assists the Board of Trustees (the 'Board') in fulfilling its oversight responsibilities relating to the following:

- Integrity of the university's financial statements
- The effectiveness of the university's internal controls over financial reporting
- Compliance with legal and regulatory requirements
- Effectiveness of the university's risk management program
- Performance of the internal audit and compliance functions
- Other governance oversight responsibilities, as assigned by the Board

In accordance with the State University System Florida Board of Governors (BOG) Regulation 4.002(2), the Committee will review this Charter at least every three years and as deemed necessary for consistency with applicable BOG and university regulations, professional standards, and best practices and recommend the Charter to the Board of Trustees for approval.

Composition, Staff Liaisons, and Meetings

The Committee will be comprised of a minimum of four trustees. The Chairman of the Board shall appoint the members of the Committee. All members of the Committee should collectively have a working familiarity with the principles governing higher education and basic finance and accounting practices

University staff liaisons may include the Senior Vice President and Chief Operating Officer, the Vice President and General Counsel or designee, the Chief Audit Executive, and the Chief Compliance Officer.

The Committee will meet at least three times annually. Additional meetings may occur as necessary to discharge the Committee's responsibilities under this charter. The Committee will invite members of management, auditors, compliance professionals, and/or others to attend meetings and provide pertinent information, as necessary.

The quorum for the Committee will be a majority of the members.

Responsibilities and Duties

The Committee, in carrying out its responsibilities, will utilize flexible procedures in order to best react to changing conditions and circumstances. The Committee will take appropriate actions to monitor the overall organizational tone for quality financial reporting, sound business risk practices, compliance with applicable laws and regulations, policies, and ethical behavior.

In discharging its responsibilities, the Committee shall conduct or authorize investigations within its scope of responsibilities and is empowered to retain and compensate independent counsel, accountants, experts, and other advisors as it deems necessary.

The Committee shall make reports to the Board, as it deems necessary, to report Committee actions and other matters as required under this charter.

The following shall be the principal duties and responsibilities of the Committee. These matters are set forth as a guide with the understanding that the Committee may supplement them as appropriate.

Financial Reporting and Disclosure Responsibilities

University management is responsible for:

- The preparation, presentation, and integrity of the university's annual financial statements;
- The appropriateness of the accounting principles and reporting policies that are used by the university; and
- Establishing and maintaining internal control over financial reporting.

The Committee shall review and discuss the annual audited financial statements and any matters required to be communicated to the Committee by the independent auditors under professional accounting standards.

The Committee's review of the financial statements shall include: (1) major issues regarding accounting principles and financial statement presentations, including any significant changes in the university's selection or application of accounting principles, and major issues as to the adequacy and effectiveness of the university's internal control over financial reporting and any specific remedial actions adopted in light of significant deficiencies or material weaknesses; (2) discussions with management and the independent auditor regarding significant financial reporting issues and judgments made about the preparation of the financial statements and the reasonableness of those judgments; (3) consideration of the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements; (4) consideration of the judgment of both management and the independent auditor about the quality, not just the acceptability, of accounting principles; and (5) the completeness and clarity of the disclosures and notes in the financial statements.

The Committee shall make inquiries of university management and external auditors concerning the adequacy of the university's system of internal controls.

The Committee shall review, accept, and recommend to the Board approval of the university's annual financial statements and the report on internal controls and compliance.

Internal Audit Oversight and Responsibilities

The BOG Regulation 4.002 requires all universities to have an Office of Chief Audit Executive with oversight by the Committee. In fulfilling its oversight responsibilities, the Committee shall:

- Provide governance oversight of the Office of Chief Audit Executive, which acts as a point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in the operations of the university.
- Review with management and concur in the appointment, replacement, reassignment, and dismissal of the Chief Audit Executive.
- Review and approve the internal audit plan and any significant changes to the plan.
- Review and discuss with internal audit the scope, progress, and results of executing the internal audit plan.
- Receive reports on the status of significant findings and recommendations, and management's responses.
- Inquire of the Chief Audit Executive regarding any difficulties encountered during audits conducted, including any restrictions on the scope of work or access to required information or any lack of cooperation.
- Periodically review the internal audit charter, organization reporting relationship, activities, staffing, and credentials of the internal audit office for consistency with applicable BOG and university regulations, professional standards, and best practices.
- Review the annual performance of the internal audit function, including receiving periodic reports of any quality assurance and performance measure results.
- Review procedures for receiving complaints and concerns under an employee "hotline" or other direct access program.

- Obtain approval from the Florida Board of Governors prior to fully outsourcing the entire internal audit or investigative function.

Compliance Oversight and Responsibilities

The BOG Regulation 4.003 requires all universities to have an office of the chief compliance officer with oversight by the Committee. In fulfilling its oversight responsibilities, the Committee shall:

- Provide governance oversight for the university-wide compliance and ethics program, which acts as a point for coordination of and responsibility for activities that promote ethical conduct and maximize compliance with applicable laws, regulations, policies, and procedures.
- Coordinate with the President and appropriate Cabinet members in the designation of a senior-level administrator as chief compliance officer.
- Approve the compliance office charter and review, at least every three years, for consistency with applicable BOG and university regulations, professional standards, and best practices.
- Approve the compliance program plan and any subsequent changes.
- Review, at least every five years, an external assessment of the compliance program's design and effectiveness and approve any recommendations for program improvements.
- Review the Chief Compliance Officer's annual report on the effectiveness of the compliance program.
- Ensure the Chief Compliance Officer has the independence, resources, and appropriate authority to perform the responsibilities of the function.
- Inquire of the Chief Compliance Officer regarding any difficulties encountered in the course of the compliance program implementation and monitoring activities, including any restrictions on the scope of work or access to required information or any lack of cooperation.
- Review significant compliance findings identified through audits, investigations, reviews, or other means. Review resulting corrective actions and any reasonable steps taken to prevent future similar behavior.
- Ensure failures in compliance or ethics are addressed through appropriate and consistent measures, including education and disciplinary actions, and that action is taken to prevent similar violations from occurring in the future.



**COMMITTEE ON AUDIT AND COMPLIANCE
ACTION ITEM AC1.1
December 3, 2020**

SUBJECT: Audit and Compliance Committee Charter Revision

BACKGROUND INFORMATION

The State University System Florida Board of Governors (BOG) Regulation 4.002(2) requires the Audit and Compliance Committee Charter (Charter) be reviewed and approved by the Board of Trustees, at least every three years and as deemed necessary for consistency with applicable BOG and university regulations, professional standards, and best practices. Accordingly, the Charter was reviewed and updated to provide clarity regarding the responsibilities and duties of the Audit and Compliance Committee for financial reporting and disclosure, internal audit and compliance oversight. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.

PROPOSED COMMITTEE ACTION

The Committee on Audit and Compliance is asked to approve the proposed revisions to the committee charter, as presented. The committee is asked to recommend to the GGRIA committee for approval.

ADDITIONAL COMMITTEE CONSIDERATIONS

Board of Governors approval is not required. Submission to the Board of Governors of the new committee charter is required after approval by the GGRIA committee.

Supporting Documentation Included: [Original](#) and [Revised](#) Audit and Compliance Committee Charters

Submitted by: Dhanesh Raniga, Chief Audit Executive and Terra DuBois, Chief Compliance, Ethics and Privacy Officer

Approved by the University of Florida Board of Trustees, December 4, 2020

A handwritten signature in blue ink, appearing to read "Morteza Hosseini".

Morteza "Mori" Hosseini, Chair

A handwritten signature in blue ink, appearing to read "W. Kent Fuchs".

W. Kent Fuchs, President and Corporate Secretary

Antifraud Framework

Olga Weider, Assistant Vice President and University Controller

Antifraud Framework Branding



Governance



Prevention



Detection



**Investigation &
Response**



Monitoring

Antifraud Framework Branding



So much of fraud prevention hinges on the culture at UF – of accountability and stewardship of the University resources.

Rollout of New Training

Key Course

Fraud Awareness
rebranded in context
of UF's Antifraud
Framework

Rollout Fall 2023



Redesign in progress: Internal Controls at UF

Additional Framework Updates

WE PROTECT UF TOGETHER

We support you in ensuring internal controls and management oversight are appropriately set within your unit.



Governance



Prevention



Detection



Investigation &
Response



Monitoring

Effective internal controls and the prevention of fraud, waste and abuse depend on the participation of all employees at every level.

CORAD Lunch Meeting – Controller’s Office presented to the Council of Research Associate Deans on their critical role in the Antifraud Framework components.

New Chair Training – Controller presented to new Department Chairs on their role in fiscal responsibility and the Antifraud Framework.

Fiscal Responsibility for UF Leaders – Training course specifically focused on assisting leaders in developing accountability structures for their units taught in person **November 2023 to over 100 employees.**

In Progress: Business Officer Toolbox

Provide resources to **equip business officers** who have a **key role in the Antifraud Framework**

- **CFO Round Table** – new series with leaders who are responsible for stewardship of University resources at a college/unit level
- **Finance Hub & Marketing Cloud** – increased use of Salesforce customer service and marketing/communications technology to provide holistic consultations and targeted communications
- **Your Role in Framework** – resources to clarify roles and responsibilities of financial staff at all levels
- **Reporting Suite** – monitoring and tracking of financial health