



UNIVERSITY OF CENTRAL FLORIDA

**Board of Trustees  
Audit and Compliance Committee  
Millican Hall, President's Board Room  
February 13, 2020 10:00 – 11:00 a.m.  
Conference Call-In Phone #1-800-442-5794, passcode 463796**

**AGENDA**

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|--|--|
| <b>I. CALL TO ORDER</b>  | Joseph Conte<br><i>Chair, Audit and Compliance Committee</i>   |
| <b>II. ROLL CALL</b>   | Margaret Melli<br><i>Executive Assistant of University Compliance, Ethics, and Risk</i>                          |
| <b>III. MEETING MINUTES</b>  |  |
| • <a href="#">Approval of the August 8, 2019, Audit and Compliance Committee meeting minutes</a>                     | Chair Conte  |
| <b>IV. NEW BUSINESS</b>  | Chair Conte  |
| • Review of Audit and Compliance Committee Charter ( <a href="#">AUDC-1</a> )  | Rhonda L. Bishop<br><i>Vice President for Compliance and Risk</i><br>Robert Taft<br><i>Chief Audit Executive</i> |
| • University Audit Update ( <a href="#">INFO-1</a> )   | Robert Taft  |
| • Board of Governors' Performance-based Funding Data Integrity Certification Audit Report ( <a href="#">AUDC-2</a> ) | Robert Taft  |
| • Performance-based Data Integrity Certification Form ( <a href="#">AUDC-3</a> )                                     | Robert Taft  |
| • Direct Support Organization External Audit Reports ( <a href="#">INFO-2</a> )                                      | Robert Taft  |
| • University Compliance, Ethics, and Risk Update ( <a href="#">INFO-3</a> )  | Rhonda L. Bishop   |

- University Compliance, Ethics, and Risk Annual Report 2019 ([INFO-4](#))
- 2019-20 Compliance and Ethics Work Plan Status – July 1, 2019, to December 31, 2019 ([INFO-5](#))
- Post Investigation Action Plan ([INFO-6](#))

**V. CLOSING COMMENTS**

Chair Conte



UNIVERSITY OF CENTRAL FLORIDA

**Board of Trustees  
Audit and Compliance Committee Meeting  
August 8, 2019  
President's Board Room, Millican Hall**

**MINUTES**

**CALL TO ORDER**

Trustee Joseph Conte, chair of the Audit and Compliance Committee, called the meeting to order at 3:30 p.m. Committee member Bill Self was present and Trustees Lord and Yeargin attended by teleconference call. Board Chair Seay was present.

**MINUTES APPROVAL**

The minutes from the July 9, 2019, meeting were approved as written.

**NEW BUSINESS**

**Post Investigation Action Plan Audit and Compliance Committee Oversight (INFO-1)**

Robert Taft, chief audit executive, gave an overview on the Post Investigation Action Plan process for the action items assigned to each Committee. University Audit will input the updates into the internal audit software which will track the issues and send out reminders to the responsible parties. University Audit will also attend all Board of Trustees and Committee meetings to address any questions that may arise.

Taft also provided an update on several recommendations related to enhancing current PeopleSoft transaction monitoring controls. UCF will be moving forward with the purchase of a cloud-based enterprise resource planning (ERP) system software to replace PeopleSoft. As a result, the current working group evaluating PeopleSoft control options will develop some interim preventative and detective control ideas to address the current processes. The group will continue their efforts throughout the new ERP selection and implementation process to verify that adequate controls are established within that software.

**University Audit Status Update (INFO-2)**

Taft provided the University Audit Status Update. The Committee discussed the format of the materials to be reviewed at the meetings. The preferred style would be a webinar with documents and/or reports and a brief PowerPoint to highlight a few key points.

Compliance Efficiency and Benchmarking Metrics Report (INFO-3)

Christina Serra, director of compliance and ethics and interim chief compliance, ethics, and risk officer, provided a background of the Compliance Efficiency and Benchmarking Metrics Report. She gave highlights in the report which included the creation of the compliance and ethics program; results of the two all-employee Compliance and Ethics Culture surveys; the increase in number of employee requests to the office; the increase of online training; the increase of policies reviewed by the University Policies and Procedures Committee; and the strong reporting volume received in the IntegrityLine.

2018-19 Work Plan Status of All Activities (INFO-4)

Serra provided the update of the 2018-19 Work Plans Status of All Activities. She highlighted the launch of the Youth Protection Program which requires all programs involving unenrolled minors to be registered with University Compliance, Ethics, and Risk and all individuals responsible for supervising minors must take mandatory training and pass Level 2 background checks.

Compliance and Ethics Annual Work Plan 2019-20 (INFO-5)

Serra provided an outline on the Compliance and Ethics Annual Work Plan for 2019-20. Included in the Work Plan is the Post Investigation Action Items; launching the third Compliance and Ethics Culture Survey using a third-party vendor; bi-annual review of the Employee Code of Conduct; and to conduct a formal compliance risk assessment.

**ADJOURNMENT**

Chair Conte adjourned the Audit and Compliance Committee meeting at 4:10 p.m.

Reviewed by:

\_\_\_\_\_  
Joseph Conte

Chair, Audit and Compliance Committee

\_\_\_\_\_  
Date

Respectfully submitted:

\_\_\_\_\_  
Janet Owen

Associate Corporate Secretary

\_\_\_\_\_  
Date

**ITEM: AUDC-1**

**UCF BOARD OF TRUSTEES  
Audit and Compliance Committee  
February 13, 2020**

**Title:** Review of Audit and Compliance Committee Charter

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**Background:**

The attached charter requires an annual review by the Audit and Compliance Committee.

*Section H*

- *Review the Committee's charter annually and update as necessary.*
- *Ensure that any changes to the charter are discussed with the Board and reapproved.*

**Issues to be Considered:**

The Committee should carefully consider the intent and impact of the proposed changes to the charter. The proposed language is primarily intended to update job titles, address the Committee's oversight of developing the enterprise risk management program, and provide additional clarity surrounding the current responsibilities assigned to the Committee.

**Alternatives to Decision:**

The Committee could elect to maintain the charter's current language or propose additional revisions to those proposed by university staff.

**Fiscal Impact and Source of Funding:**

No significant fiscal impact related to the recommended action is anticipated.

**Recommended Action:**

Approval of the proposed changes

**Authority for Board of Trustees Action:**

UCF Audit and Compliance Committee Charter and Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs.

**Contract Reviewed/Approved by General Counsel:**

N/A

**Committee Chair or Chair of the Board approval:**

Chair Joseph Conte has approved adding this item to the agenda.

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**Submitted by:**

Rhonda L. Bishop, Vice President for Compliance and Risk  
Robert Taft, Chief Audit Executive

**Supporting Documentation:**

Attachment A: Audit and Compliance Committee Charter

**Facilitators/Presenters:**

Rhonda L. Bishop, Vice President for Compliance and Risk

Robert Taft, Chief Audit Executive

Attachment A

## UCF Audit and Compliance Committee Charter

### 1. Purpose

The Audit and Compliance Committee ("Committee") is appointed by the University of Central Florida Board of Trustees ("Board") and assists the Board in discharging its oversight responsibilities. The committee oversees the following for the University of Central Florida ("University") and its direct support organizations ("DSO"):

- internal control structure,
- independence and performance of internal and external audits and corrective actions plans,
- integrity of information technology infrastructure, security, and data governance,
- independence and effectiveness of the compliance and ethics program,
- compliance with applicable laws and regulations,
- standards for ethical conduct,
- risk identification and mitigation,
- and internal investigation processes.

### 2. Membership

The Committee will consist of at least three members of the Board of Trustees.

Members will be independent and objective in the discharge of their responsibilities and free of any financial, family, or other material personal relationship that would impair their independence from management and the University.

The Chair of the Board will appoint the chair, vice chair, and additional members of the Committee. Members will serve on the Committee until their departure from the Board, resignation, or replacement by the Chair of the Board.

### 3. Experience and Education

Members of the Committee should have professional experience and expertise in at least one of the following fields: post-secondary education, non-profit administration, law, banking, insurance and financial services, finance, accounting, financial reporting, auditing, risk management, or information technology.

~~As requested, The committee may direct~~ the University and outside resources, ~~as directed by the committee, may provide to provide~~ the Committee with educational resources relating to the Committee in maintaining and enhancing an appropriate level of financial and compliance literacy.

### 4. Meetings

The Committee will meet as needed to address matters on its agenda, but not less frequently than three times each year.

A majority of the members of the Committee will constitute a quorum for the transaction of business.

Meeting agendas will be prepared jointly by the Committee chair, the chief audit executive, and the ~~chief compliance and ethics officer~~vice president for compliance and risk taking into account recommendations from Committee members. Meeting agendas and appropriate briefing materials will be provided in advance to Committee members.

The Committee will maintain written minutes of its meetings.

The Committee may ask members of management or other individuals to provide pertinent information as necessary. In addition, the Committee may request special reports from University or DSO management on topics that may enhance its understanding of ~~its~~the university's activities and operations.

In addition to scheduled meetings of the full Committee, the Committee chair will meet with the chief audit executive and ~~chief compliance and ethics officer~~the vice president for compliance and risk on a regular basis or as needed.

The Committee is subject to Florida's Government in the Sunshine Law, as set forth in Chapter 286, Florida Statutes. The Sunshine Law extends to all discussions and deliberations as well as any formal action taken by the Committee.

## 5. Authority

The Board authorizes the Committee to:

- Perform activities within the scope of its charter.
- Have unrestricted access to management, faculty, and employees of the University and its DSOs, as well as to all their books, records, and facilities.
- Study or investigate any matter related to audit, compliance, risk, or related concerns such as potential fraud or conflicts of interest that the Committee deems appropriate.
- Engage independent counsel and other advisers as it deems necessary to discharge its duties.
- Provide oversight and direction of the internal auditing function, of external auditors, and of engagements with state auditors.
- Provide oversight and direction of the institutional compliance, ethics, and enterprise risk management and insurance programs, and be knowledgeable of the program with respect to its implementation and effectiveness.
- Perform other duties as assigned by the Board.

## 6. Roles and responsibilities

With regard to each topic listed below, the Committee will:



**A. Internal Controls and Financial Statements**

- Evaluate the overall effectiveness of the internal control framework by reviewing audit reports and open audit issue status updates and investigation memorandum to determine if recommendations made by the internal and external auditors have been implemented by management.
- Make inquiries of management and the external auditors concerning the effectiveness of the University's system of internal controls.
- Determine whether the external auditors are satisfied with the disclosure and content of the financial statements, including the nature and extent of any significant changes in accounting principles.
- Review management's written responses to significant findings and recommendations of the auditors, including the timetable to correct weaknesses in the internal control system.
- Review the adequacy of accounting, management, and financial processes of the University and its DSOs.
- Review the financial reporting process implemented by management of the University and its DSOs.
- Review University and DSO management processes for ensuring the transparency of the financial statements and the completeness and clarity of the disclosures.

**B. External Audit**

- Receive and review audits by the State of Florida Auditor General.
- Receive and review audits of the direct support organizations and component units.
- Review and contract with external auditors for special audits or reviews related to the University's affairs and report the results of any such special projects to the Board.

**C. Internal Audit**

- Review the independence, qualifications, activities, performance, resources, and structure of the internal audit function and ensure no unjustified restrictions or limitations are made.
- Review the effectiveness of the internal audit function and ensure that it has appropriate standing within the University.
- Ensure that significant findings and recommendations made by the internal auditors and management's proposed response are received, discussed, and appropriately dispositioned.

- Review the proposed internal audit plan for the coming year or the multi-year plan and ensure that it addresses key areas of risk based on risk assessment procedures performed by Audit in consultation with management and the Committee.
- Obtain reports or notification concerning financial fraud resulting in losses in excess of \$10,000 or involving a member of senior management.

#### **D. Data Integrity**

- Review the adequacy of the university's information technology management methodology with regards to internal controls, including applications, systems, and infrastructure.
- Review the adequacy of the university's data management policies and procedures to ensure data security and data integrity in institutional reporting.

#### **E. Compliance and Ethics Program**

- Review and approve the Compliance Program Plan and any subsequent changes.
- Review the independence, qualifications, activities, resources, and structure of the compliance and ethics function and ensure no unjustified restrictions or limitations are made.
- Review the effectiveness of the compliance and ethics program in preventing or detecting noncompliance, unethical behavior, and criminal misconduct and ensure that it has appropriate standing and visibility across the University.
- Ensure that significant findings and recommendations made by the ~~chief compliance and ethics officer~~vice president for compliance and risk are received, discussed, and appropriately dispositioned.
- Ensure that procedures for reporting misconduct, or ethical and criminal violations are well publicized and administered and include a mechanism that allows for anonymity or confidentiality, whereby members of the university community may report or seek guidance without the fear of retaliation.
- Review the effectiveness of the system for monitoring compliance with laws and regulations and management's investigation and follow-up (including disciplinary action) of any wrongful acts or non-compliance.
- Review the proposed compliance and ethics work plan for the coming year and ensure that it addresses key areas of risk and includes elements of an effective program as defined by Chapter 8 of the Federal Sentencing Guidelines.
- Obtain regular updates from the ~~chief compliance and ethics officer~~vice president for compliance and risk regarding compliance and ethics matters that may have a material impact on the organization's financial statements or compliance policies.
- Review the findings of any examinations or investigations by regulatory bodies.

- Review the University and DSO conflict of interest policies to ensure that: 1) the term "conflict of interest" is clearly defined, 2) guidelines are comprehensive, 3) annual signoff is required, and 4) potential conflicts are adequately resolved and documented.

#### **F. Enterprise Risk and Insurance Program**

- Review and approve the University's enterprise risk policy to include approval of the University's risk appetite and tolerance
- Oversee the identification, assessment, and mitigation of the University's enterprise risks and opportunities
- Obtain an annual update on the University's enterprise risk universe
- Obtain regular updates from the vice president for compliance and risk regarding critical risk matters that may materially impact the organization's financial position, operations, and / or reputation
- Gain and maintain reasonable assurance that the University's insurance strategy appropriately protects University assets

#### **G. Reporting Responsibilities**

- Regularly update the Board about its activities and make appropriate recommendations.
- Ensure the Board is ~~aware~~-informed of matters that may cause significant financial, legal, reputational, or operational impact to the University or its DSOs.
- Receive a summary of findings from completed internal and external audits and the status of implementing related recommendations.
- Receive a summary of findings from completed reports related to the compliance, ethics, or risk programs.

#### **H. Evaluating Performance**

- Evaluate the Committee's own performance, both of individual members and collectively, on a periodic basis and communicate the results of this evaluation to the Board.
- Review the Committee's charter annually and update as necessary.
- Ensure that any changes to the charter are discussed with the Board and reapproved.

**ITEM: INFO-1**

**UCF BOARD OF TRUSTEES  
Audit and Compliance Committee  
February 13, 2020**

**Title:** University Audit Status Update

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**Background:**

In accordance with the UCF Audit and Compliance Committee Charter the committee will meet on a periodic basis to fulfill their oversight responsibilities. The attached document is intended to provide the committee with information regarding the work of University Audit to assist the committee in successfully completing their oversight duties.

**Issues to be Considered:**

The committee should review the attachment in advance to prepare for any discussion among committee members, UCF's Chief Audit Executive, and other members of UCF management. This discussion may relate to completed activities and proposed future activities of the internal audit function along with management's plans for changes to their objectives, key processes, and related internal control activities.

**Alternatives to Decision:**

There are no decisions or approvals required related to this attachment. It is for informational and discussion purposes only.

**Fiscal Impact and Source of Funding:**

The attachment discusses the department's planned increase in the number of staff. The staffing increases are estimated to cost approximately \$450,000 on an annual basis. This money has been included in the department's budget and is available immediately.

**Recommended Action:**

No recommended actions required.

**Authority for Board of Trustees Action:**

N/A

**Contract Reviewed/Approved by General Counsel:**

N/A

**Committee Chair or Chair of the Board approval:**

Chair Joseph Conte has approved adding this item to the agenda.

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**Submitted by:**

Robert Taft, Chief Audit Executive

**Supporting Documentation:**

Attachment A: University Audit Status  
Update

Board of Trustees/ Documents/ Agenda Documents

**Facilitators/Presenters:**

Robert Taft, Chief Audit Executive

Attachment A



UNIVERSITY OF CENTRAL FLORIDA

**University Audit**

Phone: 407-823-2889

P.O. Box 160080

Orlando, FL 32816-0080

**MEMORANDUM**

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**TO:** Joseph Conte  
Chair of the Audit and Compliance Committee of the UCF Board of Trustees

**FROM:** Robert Taft **RJT**  
UCF Chief Audit Executive

**DATE:** January 30, 2020

**SUBJECT:** University Audit Status Report for discussion at the February 13, 2020,  
Committee meeting

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**Introduction**

In lieu of preparing a PowerPoint presentation, we will use a memo format to provide more substantial detail to the committee in advance of scheduled committee meetings. We will leverage Amazon's approach to writing memos which is a goal of being no longer than six pages in length.

The intent of this memo is to facilitate discussion between the committee and staff as well as dialogue among committee members as opposed to the traditional use of PowerPoint as a one-way presentation of information from university staff to the committee.

We will address any questions and comments from the committee regarding this memo during the February 13, 2020, meeting. At that time, we will also note any significant changes and updates to the memo related to events and activities that took place between the time the memo was published and the date of the meeting. Currently, we have no plans to submit an updated version of this memo for public posting prior to the meeting date.

**Ongoing Projects and Activities**

Now that funding and approval has been obtained, we are continuing our continuous monitoring over the Roth Athletic Center capital construction project. The building shell stage (Stage 2) is nearly completed with only a few outstanding change orders still in process. The remaining buildout (Stage 3) is now taking place. There have been some construction process issues due to the decision made to break the project up into multiple stages. For example, the thickness and mix of the first-floor slab had to be adjusted and reviewed by an engineer since it was initially designed to be poured after the steel framing for the building was already installed. However, since the order of the steel framing and pouring was shifted, the slab construction specifics had to be adjusted to be able to support the weight of the steel and the equipment that would be used to construct the framework without cracking. Also, the insulation process to insert insulation between the building shell, steel framework, and internal walls will have to be adjusted in terms of how the insulation will be attached and the amount of insulation required due to the shift in the order of project step completion. There have also been some issues noted with the footings and anchors required to stabilize building vibration. This topic will be discussed in greater detail along with other recommendations in our next 60-day project status memo that will be issued in February.

We have already recommended in prior 60-day project status memos provided to the Board of Trustees and UCF management that no future construction project should be divided up into stages unless it is absolutely necessary, and the stages are clearly and cleanly distinguishable. Ideally, there should be one project for the entire building from design to post-move-in punch list completion. These new recently identified issues with the Roth Athletic Center project clearly support that previous recommendation. Due primarily to these issues, it appears that completion of the structure will now be delayed from July 2020 to September 2020 based on information we learned at the recent project status meetings.

In terms of future capital project monitoring work, we have been monitoring any projects that will clearly reach the \$2 million threshold requiring Board of Trustees approval and trigger our involvement. There is now an additional project (McNamara/Recovery Cove) that has been approved by the UCF Finance and Facilities Committee and will likely start construction after approval by the UCF Board of Trustees and sign-off by the Florida Board of Governors. We have informed the relevant committees of the Board of Trustees and UCFAA management that we will perform our monitoring work once design work and construction begin.

We are also aware of a project for a Chemical/Hazardous Materials storage facility) that appears to be approaching the \$2 million cost threshold. If the project starts below the threshold but cost estimates then put the project(s) above the threshold prior to completion, our plan is to initiate monitoring work as requested by UCF management and/or the Board of Trustees as quickly as

possible. It is our hope that the project managers involved will provide this project cost information proactively as soon as they are aware of the likelihood of exceeding the \$2 million amount.

As noted in agenda items for this meeting, we have completed our annual Performance Based Funding Data Certificate verification review with minimal issues being noted. We are confident we will meet the March 2020 reporting deadline.

The audit of the UCF Business Incubators is underway. This project will include audit work for both the research-oriented incubator model as well as the community development/interaction incubator model.

We have also started work on an audit of UCF Health. This project had been on our audit watch list and has been accelerated to assist the Board of Trustees' Executive Committee with their ongoing program evaluation.

We are continuing to complete a large number of investigations that have been generated by IntegrityLine reports along with emails and/or individuals calling or coming into our department to express their concerns. For one of our investigations, we are receiving assistance from the Office of the Inspector General for the Florida Board of Governors.

We have worked closely with University Compliance, Ethics, Risk and other areas of the organization to directly remediate and/or review action plans for the recommendations from the various Trevor Colbourn Hall investigation reports. Since this topic will be a separate agenda item for this meeting that University Compliance, Ethics, and Risk will be facilitating, we will defer additional comments on that activity until then.

As necessary for all our investigations, our office will complete a whistle-blower determination and related correspondence for all eligible named reporters.

We have been participating in several committees (President's Advisory Staff Council and Leadership Council) that have been addressing the question of "What will UCF be known for" to identify the areas where the university has unique strengths and opportunities and if there is another university that has developed a strategy and operating model that UCF could leverage. Our perspective is that our model will a) include a strong emphasis on research with continued growth and maintaining world class expertise in areas like photonics and simulation, b) leverage the talent, training, and administrative support of our facility to develop high quality blended and fully online courses, c) strengthen relationships with industry (perhaps with the broader perspective of multidisciplinary faculty clusters) and d) maintaining enough focus and resources on performance metrics to be in the top tier of funding recipients.



Challenges will include a) funding/revenue sources, b) changing the perception of state legislators, c) developing a robust and flexible budget model, d) improving innovative efforts by upgrading to new and automated processes, e) resolving long term space management/deferred maintenance issues and f) getting better at overall project management portfolio management and execution.

We are in the process of completing our most recent round of quarterly meetings with vice presidents to discuss various initiatives including their role with *UCForward*, review open audit issues (and closing several of them using our recently developed Risk Acceptance Document), discuss our upcoming audit plan and what is going on at UCF in general. Information from these meetings will be incorporated into the Risk Management module within our audit management software for use with our audit planning and scoping work. Areas of interest from these meetings included discussion of international student initiatives, changes to academic advising, the goals and challenges of the upcoming legislative session, the Cloud ERP initiative and BRIDG.

Regarding our audit software (Pentana MK), we have successfully upgraded to version 12 of the software in December to obtain additional functionality such as an easier process to assign key risks to an individual audit, establishing key project dates and adding materials to the Research Library. We have also updated our audit universe which is an aggregation of potential audit project topics to reflect recent organizational design and functional name changes. We will be using the software to create an open audit issues status report with an effective date of March 30, 2020 that will be sent to all vice-presidents as well as members of this committee. Our intent is to generate this report on a quarterly basis with June, September, and December as the month end target dates.

### **Other Topics-Social Media**

Sharing ideas and identifying trends is a critical part of our department's work. To assist us in obtaining and sharing information, University Audit uses standard social media platforms in several ways.

We have established a Twitter account (@UCFAudit) which has been in existence since January 2015. While the number of account followers is relatively small (97), many of our followers are other UCF units and internal audit professional sites which is our target audience. We have experienced our most significant growth in January 2020 due in large part to references from other Twitter accounts. During the month our followers went from 68 to 97.

We have averaged about 51 tweets per month over the past six months and the number of impressions reached an all-time high in January 2020 at 20,500 and our profile visits achieved a

monthly record of 421. We have noted that tweets relating to the business of college athletics and trends in online education tend to generate the most interest.

To assist us with promoting open audit positions, we use LinkedIn. For our recently completed (and failed) Deputy Chief Audit Executive search, we generated over 1400 views where these individuals had a link to the job descriptions and information on how to apply. We also obtained 23 likes to our posts which help to extend this information to an even larger audience. We also encourage members of the department to use LinkedIn on an individual basis to develop their professional network through connections, groups, vendors and industry news.

We have found Reddit to be a useful tool to learn what students are thinking about. There have been some recent concerns related to housing at the Downtown Campus where some students were apparently considering hiring an attorney or asking for rental refunds based on their dissatisfaction with the current conditions. We forwarded this information to key UCF management to make sure they were familiar with the issues and could be proactive in responding to these concerns. On the theme of food, there were multiple complaints relating to the food temperature at the 63 South dining hall. Other academic related discussions include looking for suggestions on professors for a given course, financial aid along with finding tutors, study groups and other academic support resources.

We have noted situations on Reddit where individuals who appear to be UCF employees will respond directly to a given discussion. Our approach in University Audit is not to do this but rather forward this information to the appropriate college or department to have the subject matter experts address any potential issues.

In addition to obtaining customer feedback, using these social media tools also helps us understand information security and privacy concepts associated with these platforms. UCF Marketing monitors any social media accounts that purport to be affiliated with UCF and provides a social medial feed aggregator. There are also branding and etiquette guidelines on the UCF website and social media is also addressed in the UCF Employee Code of Conduct. The UCF College of Medicine has also developed their own Guidelines for Social Media which address HIPAA compliance among other topics.

### **Staffing Update**

Since our last update memo, we have hired Mary Dailey as a staff auditor. Mary previously served as a student intern with the department. She has been assisting with many of our investigations and will also focus on evaluating fraud risk scenarios and mitigation controls for upcoming audit projects. She is currently pursuing a Certified Fraud Examiner certification.

We were in the process of hiring a deputy chief audit executive. However, the individual receiving the job offer turned down this opportunity and we did not feel that there were other candidates in the pool that met the desired requirements. We will not look to reopen this search but will instead focus on filling other open positions.

Specifically, regarding the three additional audit positions recommended by the Board of Trustees with funding provided in the current year's budget, we have commenced a search for an additional senior auditor and are currently interviewing candidates onsite with the goal of making an offer in February. For the remaining two positions, we are evaluating a number of options for the job titles, grades, descriptions and subject matter expertise most needed by the university and department along with what services could be provided by external service firms, part time employees and/or student interns. Areas of focus include health care, IT, construction, financial auditing and data analytics.

### **Upcoming Audits**

We have performed our quarterly audit planning risk assessment to determine if we should make any adjustments to our future schedule. Based on this analysis, we are planning to start the following projects once our current inventory of projects discussed above is at or near completion and/or additional staff come on board:

- Library Services (may be adjusted based on the proposed Dean of Libraries position)
- Financial related audits (likely Investments and a review of carryforward activity)

Other audits under consideration include:

- Academic Integrity
- Export Control
- Arecibo Observatory
- Faculty Clusters

**ITEM: AUDC-2**

**UCF BOARD OF TRUSTEES  
Audit and Compliance Committee  
February 13, 2020**

**Title:** Board of Governors' Performance-based Funding Data Integrity Certification Audit Report

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**Background:**

As an annual requirement, University Audit has performed an audit of UCF's processes to ensure the completeness, accuracy, and timeliness of data submissions relating to Board of Governors' performance funding metrics.

The results of this audit are required to be accepted by the committee including any identified corrective action plans. After acceptance by the committee and subsequent review and approval by the full UCF Board of Trustees, the report shall be submitted to the Board of Governors' Office of Inspector General and Director of Compliance no later than March 1, 2020.

**Issues to be Considered:**

To determine if the report achieves the objective of complying with the Board of Governors' reporting requirements and any correction plans identified within the report are clearly documented and adequately address the correction plans.

**Alternatives to Decision:**

Elect not to accept the report and/or require additional work be performed by University Audit along with a formal request to the Board of Governors for a filing extension.

**Fiscal Impact and Source of Funding:**

Cost to UCF is internal representing the hours spent by University Audit and other departments in completing the audit and reviewing the results.

**Recommended Action:**

Accept University Audit's report on the Board of Governors Performance-based Funding Data Integrity Certification Process.

**Authority for Board of Trustees Action:**

The Florida Board of Governors' Data Integrity Certification process which was established in June 2014.

**Contract Reviewed/Approved by General Counsel:**

N/A

**Committee Chair or Chair of the Board approval:**

Chair Joseph Conte has approved adding this item to the agenda.

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**Submitted by:**

Robert Taft, Chief Audit Executive

**Supporting Documentation:**

Attachment A: Board of Governors' Performance-based Funding Data Integrity Certification Audit Report

**Facilitators/Presenters:**

Robert Taft, Chief Audit Executive

Attachment A

UNIVERSITY AUDIT

AUDIT 354  
JANUARY 17, 2020

PERFORMANCE-BASED  
FUNDING  
DATA INTEGRITY

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AUDIT OF INTERNAL CONTROLS AND COMPLIANCE  
AS OF SEPTEMBER 30, 2019



UNIVERSITY OF CENTRAL FLORIDA

This work product was prepared in accordance with the International Standards for the Professional Practice of Internal Auditing, as published by the Institute of Internal Auditors, Inc.



## University Audit

UNIVERSITY OF CENTRAL FLORIDA

### ***MEMORANDUM***

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TO: Thad Seymour  
Interim President

FROM: Robert J. Taft  
Chief Audit Executive

DATE: January 17, 2020

SUBJECT: Audit of Performance-based Funding Data Integrity

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The enclosed report represents the results of our Performance-based Funding Data Integrity audit.

We appreciate the cooperation and assistance of the staff in Institutional Knowledge Management and UCF IT.

cc: M. Paige Bordon  
Linda Sullivan  
Elizabeth Dooley  
Jana Jasinski  
Board of Trustees  
State University System of Florida Inspector General

### Background and Performance Objectives

Beginning in 2013-14, the Florida Board of Governors (BOG) implemented a performance-based funding (PBF) model which utilizes 10 performance metrics to evaluate universities on a range of issues, including graduation rates, job placement, cost per degree, and retention rates. According to information published by the BOG in May 2014, the following are key components of the funding model.

- For each metric, institutions are evaluated on either Excellence (a raw score) or Improvement (the percentage change from the prior year).
- Performance is based on data from one academic year.
- The benchmarks for Excellence are based on the BOG 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement are determined by the BOG after reviewing data trends for each metric.
- The Florida Legislature and Governor determine the amount of new state funding and a proportional amount of institutional funding that would come from each university's recurring state base appropriation.

For 2019-20 funding, each university was evaluated on seven metrics common to all universities, except Florida Polytechnic University, which is not yet eligible to participate in the funding process. The eighth metric applied to all institutions except New College, which had an alternate metric more appropriate to its mission. The ninth metric was chosen by the BOG, focusing on areas of improvement and the distinct missions of each university. The tenth metric was chosen by each university's Board of Trustees (BOT) from the remaining metrics in the University Work Plan.

UCF's metrics were:

1. percent of bachelor's graduates continuing their education or employed (with a salary greater than \$25,000) within the U.S. one year after graduation
2. median wages of bachelor's graduates employed full-time one year after graduation
3. average cost to the student (net tuition per 120 credit hours) for a bachelor's degree
4. four-year graduation rate (includes full-time, first time in college students)
5. academic progress rate (second year retention with a GPA greater than 2.0)
6. bachelor's degrees awarded within programs of strategic emphasis
7. university access rate (percent of fall undergraduates with a Pell-grant)
8. graduate degrees awarded within programs of strategic emphasis
9. percent of bachelor's degrees without excess hours
10. number of bachelor's degrees awarded annually

The BOG developed a Performance-based Funding Data Integrity Certification form to provide assurances that the data provided by universities is reliable, accurate, and complete. In a letter dated June 18, 2019, to University Board of Trustee Chairs, Ned Lautenback, Board of Governor's Chair, asked that the data integrity audits include preeminence and emerging preeminence metrics. Accordingly, we incorporated the preeminence metrics into our audit plan.



This certification form is to be signed by the university president, affirmatively certifying each of the 13 stated representations or providing an explanation as to why the representation cannot be made as written. The certification form is also to be approved by the university BOT and signed by the BOT chair.

To make such certifications meaningful, during the 2019 Legislative Session, lawmakers approved Senate Bill 190 that contains language amending section 1001.706, Florida Statutes. The new language states:

“Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065<sup>[1]</sup> and 1001.92<sup>[2]</sup> complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.”

#### Audit Objectives and Scope

The primary objective of this audit was to determine the adequacy of university controls in place to promote the completeness, accuracy, and timeliness of data submissions to the BOG, particularly as they relate to PBF metrics and preeminence metrics. This audit will also provide an objective basis of support for the president and BOT chair to certify the required representations on the data integrity certification form.

Our approach is to audit files related to a minimum of four of the 10 measures each year so that all measures are tested at least twice within a five-year cycle but this year we tested five since we repeated testing of the percent of bachelor's degrees without excess hours. This year's testing including data files submitted as of September 30, 2019, related to:

- Metric 1: percent of graduates employed full-time in Florida or continuing their education in the U.S. on year after graduation
- Metric 5: academic progress rate (second year retention rate with GPA above 2.0)
- Metric 8: graduate degrees awarded within programs of strategic emphasis
- Metric 9: percent of bachelor's degrees without excess hours
- Metric 10: number of bachelor's degrees awarded annually for 2017-18

The achieved Preeminent Metrics selected for testing include:

- Metric E: National Academy memberships
- Metric H: National ranking in STEM research expenditures
- Metric I: Patents awarded (over 3-year period)
- Metric J: Doctoral degrees awarded annually

No testing was performed for Preeminent Metrics that were not achieved.

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<sup>1</sup> S. 1001.7065, Florida Statute, Preeminent State Research University Program

<sup>2</sup> S. 1001.92, Florida Statute, State University System Performance-based Incentive

We performed a comprehensive review of the controls and processes established by the university to ensure the completeness, accuracy, and timeliness of data submissions to the BOG which supported the PBF metrics during our audit in 2015-16 and continued to review any changes to these controls and processes on an annual basis.

In addition, we verified the completeness and accuracy of the Hours to Degree (HTD), Courses to Degree (CTD), Student Instruction File (SIF), and Student Financial Aid (SFA) files submitted to the BOG in support of the measures listed above. By independently developing our own queries in PeopleSoft and comparing those results to the files submitted to BOG, we were able to test 100 percent of the students submitted for each file, with the exception of HTD. Because of methodology and source system complexities, a query could not be developed; therefore, we tested a sample of students to ensure accuracy.

#### Overview of Results

Based on our audit, we have concluded that UCF's controls and processes are adequate to ensure the completeness and accuracy of data submitted to the BOG in support of performance-based funding. However, we found a minor error that resulted in inaccurate information being submitted to the BOG for a student. Specifically, for metric 9 (percent of bachelor's degrees without excess hours), we identified one student who should not have had excess hours because too many of his transfer credits were marked toward the degree in error. This error was **immaterial** (less than one percent of courses tested) and had **no impact** on UCF's overall ranking among SUS institutions.

We believe that our audit can be relied upon by the university president and the UCF Board of Trustees as a basis for certifying the representations made to the BOG related to the integrity of data required for the BOG performance-based funding model.

#### Audit Performance Metrics

Beginning of audit: July 3, 2019

End of fieldwork: December 18, 2019

#### Audit Team Members:

Vicky Sharp, senior auditor, auditor in charge

Vallery Morton, audit manager, level I reviewer

Robert Taft, chief audit executive, level II reviewer

**ITEM: AUDC-3**

**UCF BOARD OF TRUSTEES  
Audit and Compliance Committee  
February 13, 2020**

**Title:** Performance-based Funding Data Integrity Certification Form

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**Background:**

As an annual requirement, UCF is required to complete a Performance-based Data Integrity Certification Form affirming the results of the completed audit report (AUDC-2) and that all representations included in the Performance Data Integrity Certification Form have been fulfilled.

After approval of the form by the committee and subsequent approval by the full UCF Board of Trustees, this document is to be signed by the university president and the UCF Board of Trustees Chair and is to be submitted to the Board of Governors' Office of Inspector General and Director of Compliance no later than March 1, 2020.

**Issues to be Considered:**

To determine if the form achieves the objective of complying with the Board of Governors' reporting requirements and accurately expresses the results of the audit and the attestations being made by the university including documentation of any significant exceptions or concerns.

**Alternatives to Decision:**

Elect not to approve the form and/or require additional work be performed by University Audit along with a formal request to the Board of Governors for a filing extension.

**Fiscal Impact and Source of Funding:**

Cost to UCF is internal representing the hours spent by University Audit and other departments in completing the audit and reviewing the results.

**Recommended Action:**

Approval for submission of the Performance-based Funding Data Integrity Certification Form to the Board of Governors.

**Authority for Board of Trustees Action:**

The Florida Board of Governors' Data Integrity Certification process which was established in June 2014.

**Contract Reviewed/Approved by General Counsel:**

N/A

**Committee Chair or Chair of the Board approval:**

Chair Joseph Conte has approved adding this item to the agenda.

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**Submitted by:**

Robert Taft, Chief Audit Executive

**Supporting Documentation:**

Attachment A: Performance-based Funding Data Integrity Certification Form  
Report

**Facilitators/Presenters:**

Robert Taft, Chief Audit Executive



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

Attachment A  
**Data Integrity Certification**  
March 2020

**University Name:** University of Central Florida

**INSTRUCTIONS:** Please respond “Yes” or “No” for each representation below. Explain any “No” responses to ensure clarity of the representation you are making to the Board of Governors. Modify representations to reflect any noted **significant or material** audit findings.

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. These internal controls and monitoring activities include, but are not limited to, reliable processes, controls, and procedures designed to ensure that data required in reports filed with my Board of Trustees and the Board of Governors are recorded, processed, summarized, and reported in a manner which ensures its accuracy and completeness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. In accordance with Board of Governors Regulation 3.007, my university shall provide accurate data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. In accordance with Board of Governors Regulation 3.007, I have appointed a Data Administrator to certify and manage the submission of data to the Board of Governors Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

Data Integrity Certification Representations			
Representations	Yes	No	Comment / Reference
6. 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 Data Committee. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7. When critical errors have been identified, through the processes identified in item #6, a written explanation of the critical errors was included with the file submission.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The 2017 HTD file was delayed due to continuing programming logic challenges with the new degree audit system. We kept the BOG informed of our delays and the submission delay did not have any adverse impact on any of the data processing for the Accountability Plan.
9. In accordance with Board of Governors Regulation 3.007, my Data Administrator electronically certifies data submissions in the State University Data System by acknowledging the following statement, "Ready to submit: Pressing <b>Submit for Approval</b> represents electronic certification of this data per Board of Governors Regulation 3.007."	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11. 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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## Data Integrity Certification

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.			
<b>Data Integrity Certification Representations</b>			
<b>Representations</b>	<b>Yes</b>	<b>No</b>	<b>Comment / Reference</b>
12. 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

<b>Data Integrity Certification Representations, Signatures</b>
<p>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.</p> <p>Certification: _____ Date _____</p> <p style="margin-left: 40px;">President</p>

## Data Integrity Certification

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: \_\_\_\_\_ Date \_\_\_\_\_  
Board of Trustees Chair



**ITEM: INFO-2**

**UCF BOARD OF TRUSTEES  
Audit and Compliance Committee  
February 13, 2020**

**Title:** Direct Support Organization External Audit Reports

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**Background:**

Every Direct Support Organization (DSO) affiliated with the University of Central Florida is required to complete an external financial audit on an annual basis. These audits are performed by accounting firms that are selected based on guidance provided in University Policy 2-208 Direct Support Organization (DSO) External Auditor Selection.

The current list of University of Central Florida affiliated DSO includes the following entities:

1. UCF Convocation Corporation
2. UCF Finance Corporation
3. UCF Stadium Corporation
4. UCF Foundation
5. UCF Research Foundation
6. UCF Academic Health
7. UCF Athletics Association
8. Limbitless Solutions, Inc.

**Issues to be Considered:**

All the DSO audit reports for the most current reporting period received an unqualified or unmodified opinion and contain similar language in the report prepared by each external auditor as noted below:

*In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Corporation, as of June 30, 2019, and 2018, and the changes in its financial position and its cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America. No material weaknesses or significant deficiencies in internal controls and compliance over financial reporting were found.*

Typically, the external auditor performing the audit work will present an overview of the audit process, the overall results, and the entire draft report in person to each DSO board for review and approval. Each DSO is assigned a Board of Trustee member to serve on their board and the assigned Trustee can attend these meetings and ask questions about the relevant DSO audit report at that time.

**Alternatives to Decision:**

This is the first time this topic has been included in the Committee's meeting agenda.

It is being included to be in full compliance with the current version of the Audit and Compliance Committee Charter which states that one of the Committee's responsibilities is to "Receive and review audits of the direct support organizations and component units".

This responsibility has been a bit of a gray area given these reports have historically been reviewed and approved by the UCF Finance and Facilities Committee as well as by the individual DSO boards. In addition, DSO interim financial statements are currently reviewed by the Finance and Facilities Committee.

There have been prior discussions on shifting review and approval responsibility for these DSO reports from the UCF Finance and Facilities Committee to the UCF Audit and Compliance Committee, but no formal action has ever been taken.

The committee could decide to amend their current charter to remove or amend responsibility to receive and review these DSO audit reports and/or work with the Finance and Facilities Committee to clarify overall DSO financial oversight responsibility. Another option is to bring this topic to the UCF Board of Trustees' Executive Committee for discussion and resolution.

**Fiscal Impact and Source of Funding:**

Each DSO is required to reserve funds to pay for their external audits. These costs are contracted and obtained via a competitive bidding process and documented by approved contracts typically covering a five-year period.

**Recommended Action:**

This is an information only item to advise of the current status of the process and discuss any potential changes. Individual Committee members may request any or all of these DSO audit reports for review.

**Authority for Board of Trustees Action:**

The current version of the Audit and Compliance Committee Charter states that one of the committee's responsibilities is to "Receive and review audits of the direct support organizations and component units."

**Contract Reviewed/Approved by General Counsel:**

N/A

**Committee Chair or Chair of the Board approval:**

Chair Joseph Conte has approved adding this item to the agenda.

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**Submitted by:**

Robert Taft, Chief Audit Executive

**Supporting Documentation:**

N/A

**Facilitators/Presenters:**

Robert Taft, Chief Audit Executive

ITEM: **INFO-3**

**UCF BOARD OF TRUSTEES  
Audit and Compliance Committee  
February 13, 2020**

**Title:** University Compliance, Ethics, and Risk Update

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**Background:**

Rhonda Bishop is providing an update on the University Compliance, Ethics, and Risk program.

**Issues to be Considered:**

N/A

**Alternatives to Decision:**

N/A

**Fiscal Impact and Source of Funding:**

N/A

**Recommended Action:**

N/A

**Authority for Board of Trustees Action:**

N/A

**Contract Reviewed/Approved by General Counsel:**

N/A

**Committee Chair or Chair of the Board approval:**

Chair Joseph Conte has approved adding this item to the agenda.

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**Submitted by:**

Rhonda L. Bishop, Vice President for Compliance and Risk

**Supporting Documentation:**

Attachment A: University Compliance, Ethics, and Risk  
Update

**Facilitators/Presenters:**

Rhonda L. Bishop, Vice President for Compliance and Risk

## Attachment A

# University Compliance, Ethics, and Risk Update

Board of Trustees  
Audit and Compliance Committee  
February 13, 2020



# Agenda

- University Compliance, Ethics, and Risk Annual Report 2019 (INFO-4)
- 2019-20 Compliance and Ethics Work Plan Status – July 1, 2019, to December 31, 2019 (INFO-5)
- Post Investigation Action Plan (INFO-6)

# Annual Report 2019

- Program developed in collaboration with Youth Protection Committee
- University Policy 2-005 Youth Protection approved December 2018
- Policy communicates:
  - ✓ expectations for the protection of minors
  - ✓ requirements for background screenings, training, and registration of programs involving minor participants
- Program formally launched in March 2019
- Processed over 104 program registrations in 2019 involving more than 10,000 minors



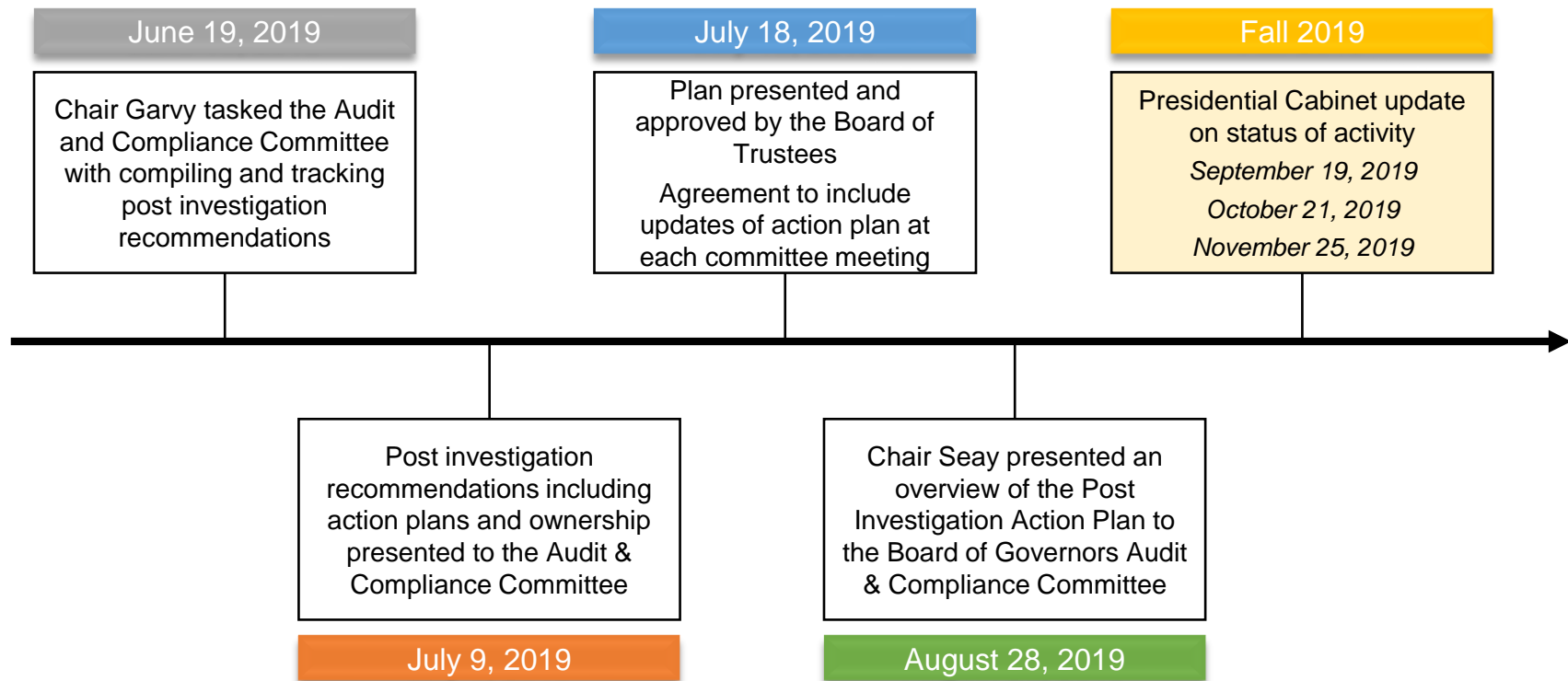


# FY 20 Work Plan Status

July 1<sup>st</sup> – December 31st

- UCF IntegrityLine Reports
- Compliance and Ethics Culture Survey
- Enterprise Risk Management Program
- NIST Compliance Workgroup
- Foreign Influence

# Post Investigation Action Plan



Owners and team members have been working throughout the last several months to address open recommendations



# Work to Date

- Identified point person for each recommendation
- Reviewed action plans to confirm they meet the intended recommendation and communicated suggested edits to each assigned point person
- Defined completion targets/stake in the ground for each recommendation
- Adjusted proposed completion dates, some with closer completion timeframes
- Reviewed completed action plans submitted by point person:
  - ✓ Evaluated rationale and supporting documentation
  - ✓ Engaged University Audit to provide assurance
  - ✓ Approved closure for an additional 34 recommendations (55 closed in total)



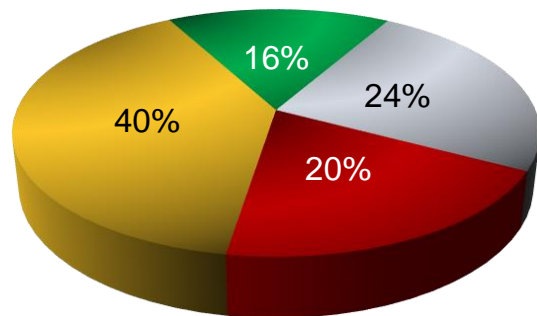
# Recommendation Prioritization Overview

	High Critical negative impact to:	Medium Significant negative impact to:	Low Minimal to no negative impact to:
Financial	Expenditures, access to funding, or strategic plan execution	Expenditures, access to funding, or annual plan execution	Expenditures, access to funding, or annual plan execution
Reputational	Reputation among university key stakeholder groups*	Reputation among university key stakeholder groups*	Reputation among university key stakeholder groups*
Operational	University's ability to safely conduct classes and continue research efforts	University's ability to safely conduct classes and continue research efforts	University's ability to safely conduct classes and continue research efforts
Response	Management and Board attention needed to develop and execute action plan in coming months	Analysis and corrective management action plan needed to address risk levels; action plan should be developed and executed in 6 - 12 month timeframe	Ad hoc attention may be required along with management's monitoring of changing risk profile
Example	Unreliable processes and controls that with a high certainty would lead to misrepresentation, errors, penalties, fines, or loss of funding; potential financial impact greater than \$2,000,000	Ineffective processes or controls which could lead to errors; potential financial impact \$500,000 - \$2,000,000	Inefficient processes or controls which may increase the amount of work but not fundamentally change the results or actions; potential financial impact less than \$500,000

# Completion Progress

	Jul 18, 2019	Sept 11, 2019	Oct 17, 2019	Nov 15, 2019	Dec 13, 2019	Jan 17, 2020
Pending Recommendations	65	55	45	33	32	31
Completed Recommendations	21	31	41	53	54	55
Total Recommendations	86	86	86	86	86	86

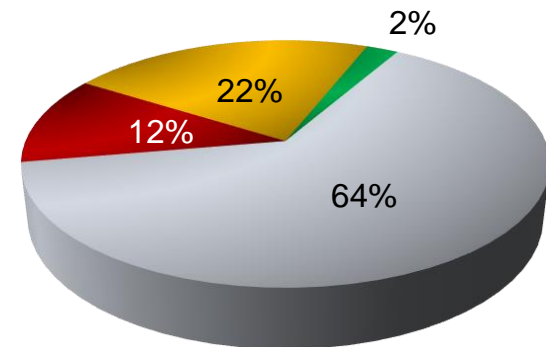
Pending Recommendations (65)  
As of July 18, 2019



■ Completed ■ High ■ Medium ■ Low

Responsible offices have successfully closed an additional 34 open items

Pending Recommendations (31)  
As of January 17, 2020



■ Completed ■ High ■ Medium ■ Low

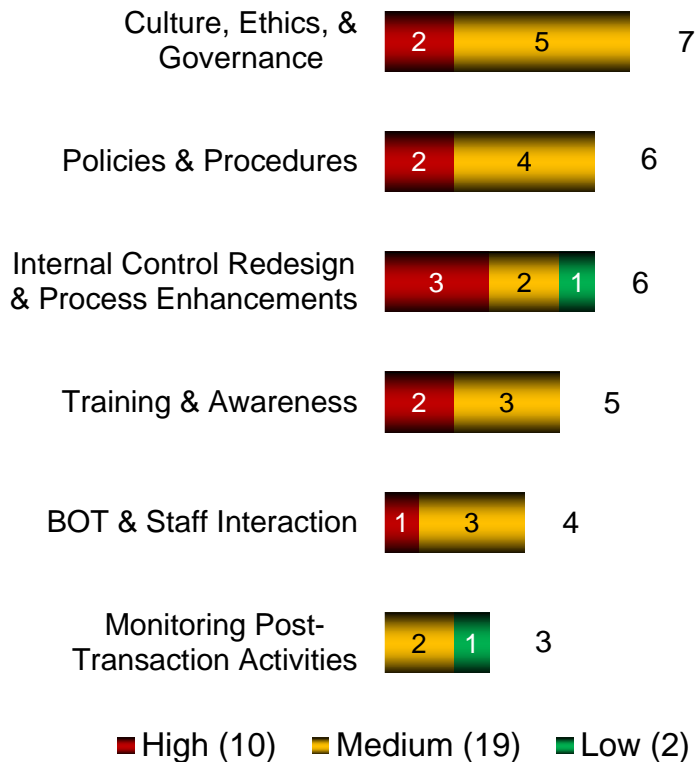
# Stakeholders & Responsibility

Responsible BOT Committee	Open Items	Completion Timeline
Advancement Committee	-	N/A
Audit and Compliance Committee	9	Jun 2020
Board Chair	2	Jun 2020
Compensation and Labor Committee	-	N/A
Executive Committee	2	Jun 2020
Finance and Facilities Committee	15	Jun 2020
Governance Committee	3	Jun 2020
<b>Total</b>	<b>31</b>	

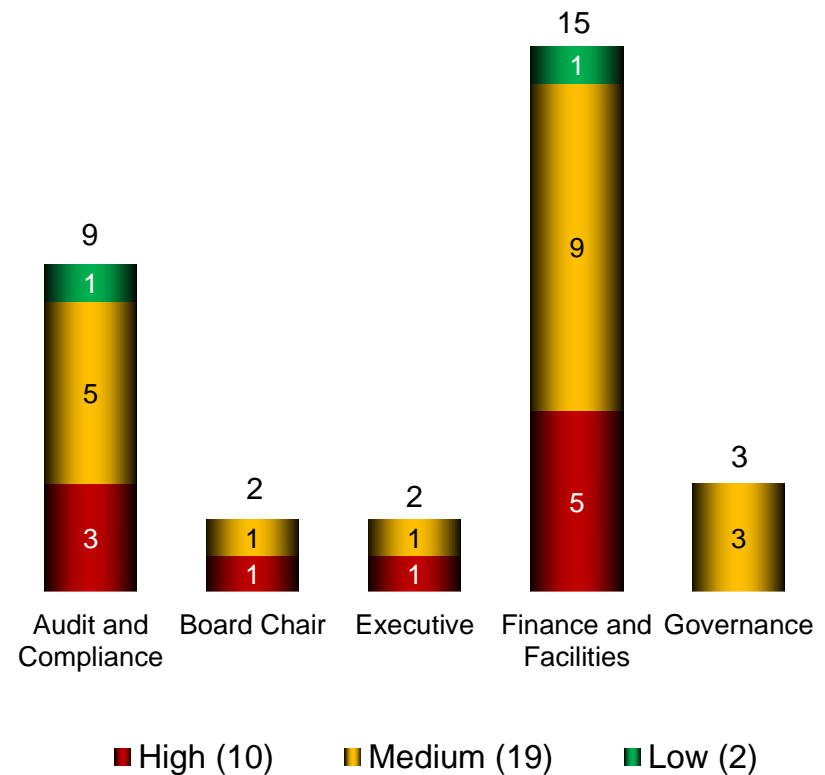
Responsible Office	Open Items	Completion Timeline
Admin & Finance – Finance & Accounting	12	Jun 2020
Admin & Finance – Finance & Accounting, University Audit	2	Apr 2020
Admin & Finance – Operations	-	Sep 2019
Board Office	6	Jun 2020
Office of the General Counsel	1	Mar 2020
Office of the President	3	Jun 2020
Office of the President, Office of the Provost, and Admin & Finance – Finance & Accounting	2	Jun 2020
Office of the President, University Audit, and University Compliance, Ethics, & Risk	-	Oct 2019
University Audit	2	Mar 2020
University Compliance, Ethics & Risk	3	Jun 2020
<b>Total</b>	<b>31</b>	

# Risk Rating and Themes

## Pending Recommendations by Theme



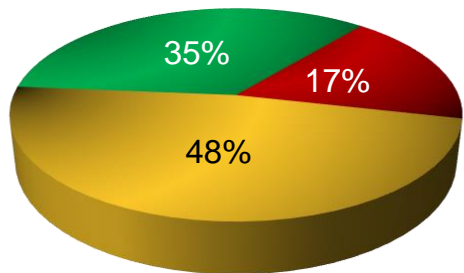
## Pending Recommendations by BOT Committee



# Audit & Compliance Committee

Pending Recommendations (23)

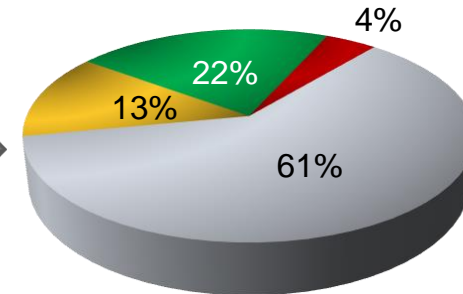
As of July 18, 2019



■ High ■ Medium ■ Low

Pending Recommendations (9)

As of January 17, 2020



■ Completed ■ High ■ Medium ■ Low

Responsible offices have successfully closed an additional 14 open items

## Pending Recommendations by Theme

Culture, Ethics, & Governance 1 High 3 Medium 4

Internal Control Redesign & Process Enhancements 2 High 2

Monitoring Post-Transaction Activities 1 High 1 Medium 2

Training & Awareness 1 High 1

■ High (3) ■ Medium (5) ■ Low (1)

Responsible Office	Open Items	Completion Timeline
Admin & Finance – Finance & Accounting, University Audit	2	Apr 2020
Office of the President	2	Feb 2020
Office of the President, University Audit, and University Compliance, Ethics, & Risk	-	Oct 2019
University Audit	2	Mar 2020
University Compliance, Ethics & Risk	3	Jun 2020
<b>Total</b>	<b>9</b>	



# Compliance, Ethics, and Risk Action Items

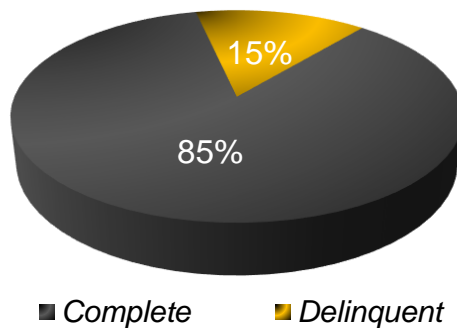


- Developed online course, auto-enrolled and notified 13,480 employees on September 12, 2019, with a required completion of 30-days
  - ✓ 85.40% completed within the deadline of October 11
  - ✓ As of December 31, completion rate increased to 92.50%
  - ✓ UFF bargaining completion deadline

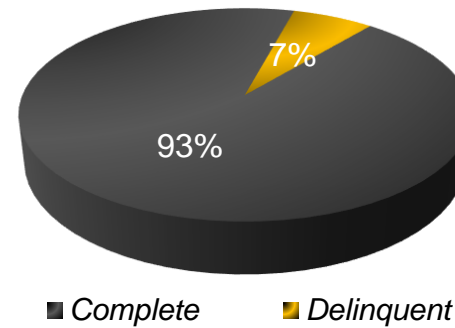
# Compliance, Ethics, and Risk Action Items



COC / Speak Up! Training Completion  
*As of October 11, 2019*



COC / Speak Up! Training Completion  
*As of December 31, 2019*

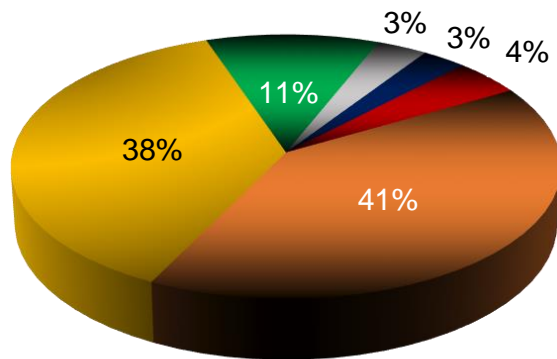


\*13,480 employees auto-enrolled



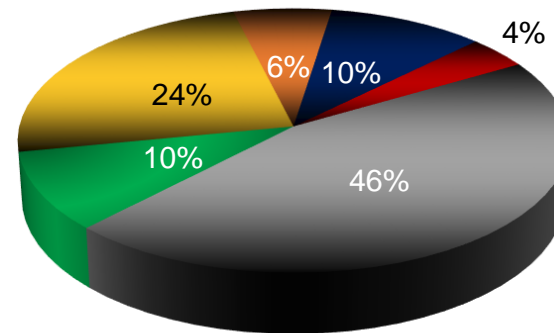
# COC / Speak Up! Training Survey

COC / Speak Up! Training Survey -  
Effectiveness



Very effective  
Neither effective nor ineffective  
Very ineffective  
Somewhat effective  
Somewhat ineffective  
No response

COC / Speak Up! Training Survey -  
Rigor



Neither rigorous nor lax  
Somewhat rigorous  
Very rigorous  
Somewhat lax  
Very lax  
No response

# Compliance, Ethics, and Risk Action Items



- Mandatory in-person training for all employees in positions of director and above
- 603 employees identified to attend
  - ✓ 88.72% completed within the deadline of October 11
  - ✓ 93.86% completion rate as of December 31



ITEM: **INFO-4**

**UCF BOARD OF TRUSTEES  
Audit and Compliance Committee  
February 13, 2020**

**Title:** University Compliance, Ethics, and Risk Annual Report 2019

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**Background:**

In 2017, University Compliance, Ethics, and Risk began issuing annual reports that encompassed the joint efforts of all compliance partners across the university. The annual report provides a comprehensive view of the university-wide compliance and ethics program and the extensive activities achieved across the campus. Included in this year's annual report is a summary of the work performed between 2018-19 to meet the various regulatory and compliance requirements and demonstrates the unwavering efforts to reaffirm a culture of compliance and ethics.

**Issues to be Considered:**

There are no issues for the committee to consider.

**Alternatives to Decision:**

There is no recommended committee action.

**Fiscal Impact and Source of Funding:**

There is no anticipated fiscal impact.

**Recommended Action:**

There are no specific recommendations.

**Authority for Board of Trustees Action:**

UCF Audit and Compliance Committee Charter and Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs.

**Contract Reviewed/Approved by General Counsel:**

N/A

**Committee Chair or Chair of the Board approval:**

Chair Joseph Conte has approved adding this item to the agenda.

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**Submitted by:**

Rhonda L. Bishop, Vice President for Compliance and Risk

**Supporting Documentation:**

Attachment A: University Compliance, Ethics, and Risk Annual Report 2019

**Facilitators/Presenters:**

Rhonda L. Bishop, Vice President for Compliance and Risk

Board of Trustees/ Documents/ Agenda Documents





# University Compliance, Ethics, and Risk

## UNIVERSITY OF CENTRAL FLORIDA Annual Report 2019



## EXECUTIVE SUMMARY

In 2017, University Compliance, Ethics, and Risk began issuing annual reports that encompassed the joint efforts of all compliance partners across the university. The annual report provides a comprehensive view of the university-wide compliance and ethics program and the extensive activities achieved across the campus. Included in this year's annual report is a summary of the work performed between 2018-19 to meet the various regulatory and compliance requirements and demonstrates the unwavering efforts to reaffirm a culture of compliance and ethics.

Rhonda L. Bishop  
Vice President for Compliance and Risk

# CONTENTS

About the Office	4
History	5
Purpose	5
Structure	5
C&E Program Roadmap	6
Success Stories	7
Comprehensive Annual Report	9
Education and Training	11
Policy Review and Development	17
UCF IntegrityLine and Investigations	21
Government Reporting and Regulatory Activities	23
Compliance and Ethics Program Development	28
Targeted Compliance Risk Areas	36
Clery, VAWA, and Title IX Compliance	37
Conflict of Interest and Commitment	39
Research Compliance	40
Athletics Compliance	42







# ABOUT THE OFFICE





## HISTORY

In May 2011, the University of Central Florida formed University Compliance, Ethics, and Risk (UCER) and appointed the university's first Chief Compliance and Ethics Officer charged with developing and implementing a comprehensive compliance and ethics program based on key elements of the Federal Sentencing Guidelines, Chapter 8, Part B, Section 2.1(b) and the Florida Code of Ethics for Public Officers and Employees contained in Florida Statutes, Part III, Chapter 112. The Board of Governors passed Regulation 4.003 State University System Compliance and Ethics Programs, requiring all state universities to have compliance programs built on the same standards. Of the 19 measured regulatory components, UCF was proud to report having all 19 components in place during the 2017-2018 fiscal year.

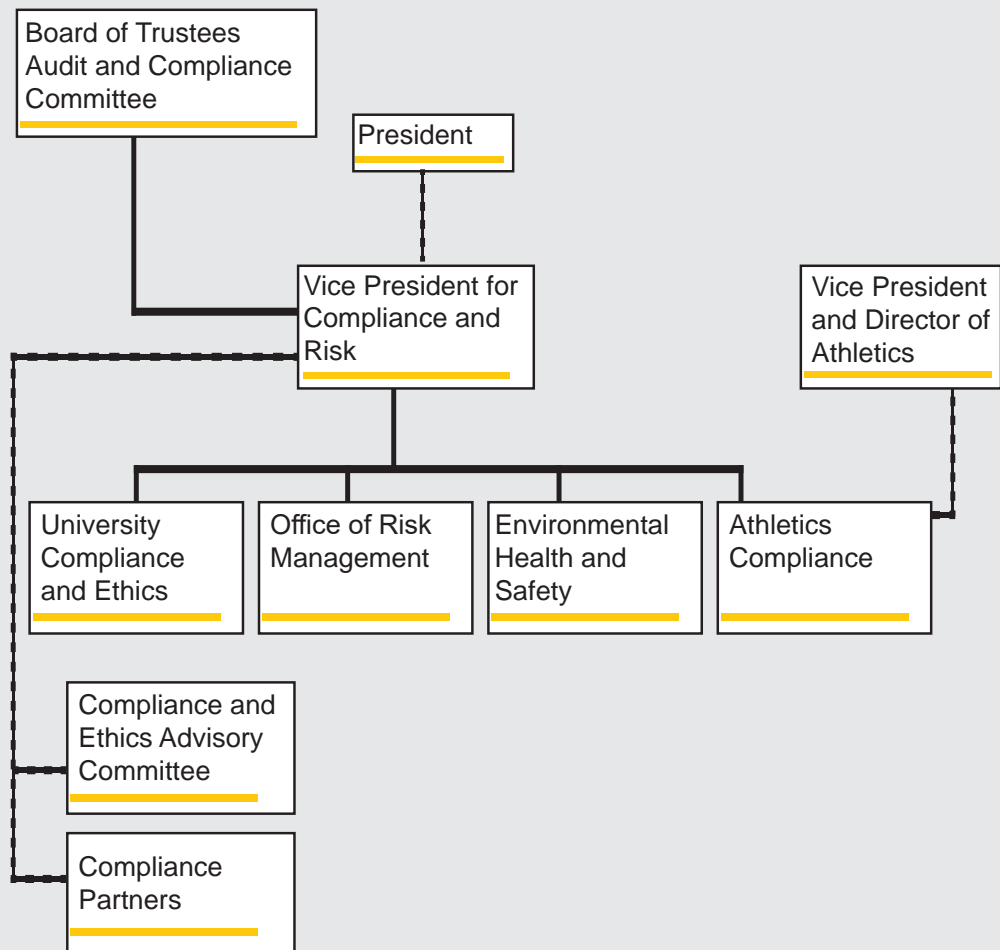


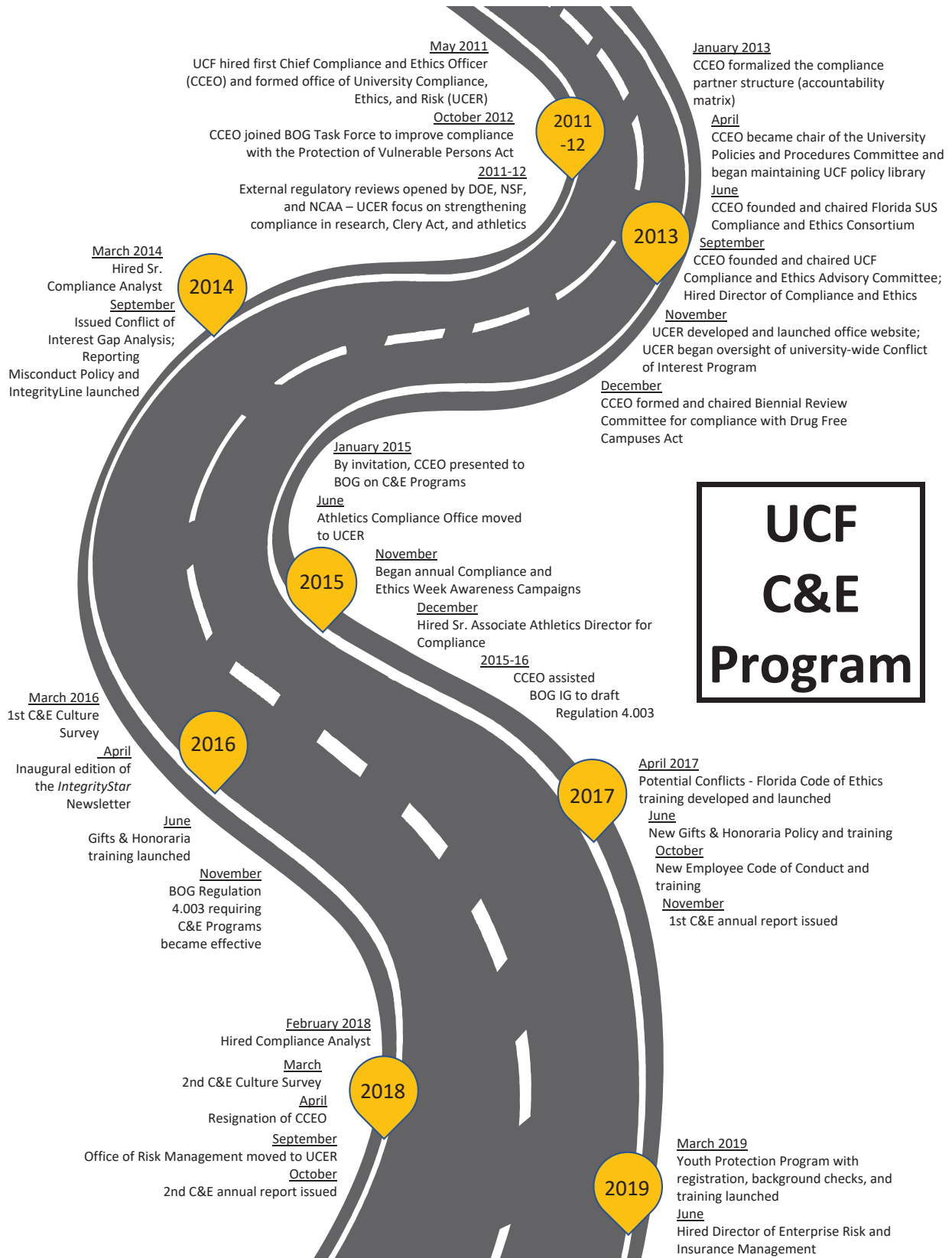
## PURPOSE

The office provides centralized and coordinated oversight of the university's compliance, ethics, and risk mitigation efforts through the ongoing development of effective policies and procedures, education and training, monitoring, communication, risk assessment, and response to reported issues. The office also provides oversight and coordination of compliance partners who lead targeted compliance programs across the university. University Compliance, Ethics, and Risk also established the Compliance and Ethics Advisory Committee, and tasked it with assisting in the development of the comprehensive compliance and ethics program.



## STRUCTURE







## SUCCESS STORIES



### UNIVERSITY COMPLIANCE, ETHICS, AND RISK

The university hosts a variety of academic, recreational, and service programs that engage non-enrolled

minors. UCF is committed to providing a safe and healthy environment for all programs associated with the university. With the earlier formation of the Youth Protection Program committee, the office set forth to develop standards and expectations for providing a safe environment for all minors, and to ensure all persons understand how to minimize the threat of child abuse and neglect, recognize the signs of child abuse and neglect, and respond promptly and effectively should child abuse and neglect be observed, suspected, or disclosed. The office presented UCF Policy 2-005 Youth Protection to the University Policies and Procedures Committee for recommended approval, which was subsequently signed by the president becoming effective in December 2018. Consequently, the office distributed an inventory survey to 114 individuals, developed a Webcourse training platform and various forms, informed key stakeholders, and provided awareness presentations to impacted departments throughout the university. The UCF Youth Protection Program was officially launched in March 2019. From the time the program was launched to the end of the reporting period, the office successfully processed over 104 program registrations involving over 10,000 minors on campus.

### ENVIRONMENTAL HEALTH AND SAFETY

- ★ Developed and implemented an Animal Exposure Program in compliance with NIH requirements to ensure the safety of students, faculty, and staff members.
- ★ Developed and implemented an Employee Recognition Program that recognizes line employees and supervisors that excel in the promotion of safe practices and behavior in the conduct of their job duties.

### STUDENT ACCESSIBILITY SERVICES and INCLUSIVE EDUCATION SERVICES

- ★ Inclusive Education Services worked to further its mission to offer UCF students with intellectual disabilities an academic program of study, with a career and professional development focus. Through campus participation, students were given the opportunity to discover and develop their passions and strengths, enhancing their ability to facilitate long-term, paid and fulfilling employment after graduation. In May 2019, UCF graduated 13 Inclusive Education Services students with a professional services certificate. This was the first class of graduates since the program was launched in Fall 2015.



First class of UCF's Inclusive Education Services graduates.

## STUDENT HEALTH SERVICES

- ★ Obtained reaccreditation from AAAHC after an onsite survey in October of 2018. The survey consisted of a rigorous onsite assessment by two AAAHC representatives who reviewed the facilities and all SHS policy and procedures to assure compliance.

## UNIVERSITY POLICE DEPARTMENT

- ★ UCFPD was reaccredited by the Commission for Florida Law Enforcement Accreditation, following a comprehensive assessment by a team of visiting assessors. Also, Cynthia Pugsley, the University Police Department's Accreditation Coordinator, was recognized and awarded the Accreditation Manager of the Year by the Commission.



Cynthia Pugsley, UCFPD Accreditation Coordinator, receives Commission for Florida Law Enforcement Accreditation, Accreditation Manager of the Year award; UCF Police Chief Carl Metzger receives the University Police Department reaccreditation certificate.

## UTILITIES AND ENERGY SERVICES

- ★ The combined heat and power plant passed air compliance testing for the sixth year in a row, with no violations since its inception.
- ★ The department produced and distributed a Consumer Confidence Report with no water violations for the fourth consecutive reporting year.
- ★ The university exceeded all Orange County Fire Department maintenance requirements for the fire hydrants on campus.

# Comprehensive Compliance, Ethics, and Risk Report



The following is a summary of UCF's comprehensive compliance, ethics, and risk program accomplishments, to include compliance partner reports from July 1, 2018, to June 30, 2019.





**Education and Training.** Educating the UCF community about compliance responsibilities, regulatory obligations, and the university's compliance and ethics program.

Department	Topic	Method	No. Trained
UCER	Know the Code (Fraud, Reporting Violations, University Resources)	Email	90
	UCF Employee Code of Conduct	Webcourse	1,062
	Potential Conflicts - Florida Code of Ethics for Public Officers and Employees	Webcourse	555
	Gifts and Honoraria	Webcourse	254
	Youth Protection Training	Webcourse	736
	UCF Gifts and Honoraria policy, Florida Code of Ethics for Public Officers and Employees, and scenarios involving paid travel	In Person	
DSEM	Milestone video management software training	In Person	100
EHS	Various topics including bloodborne pathogens, aerial lifts, confined spaces, electrical safety, forklift safety, hearing conservation, lock out/tag out, fall protection, driving awareness, CPR/AED, and first aid	In Person	1,041
HR	Leadership in Action	In Person	17
	New Employee Orientation	In Person	678
	Fundamental Payroll Practices	In Person	30
	PageUP software system training	In Person	300
	Interviewer Certification Workshop	In Person	100
	I-9/E-verify Compliance	In Person	50
	Supervisory Performance Appraisal Workshop	In Person	107
	Performance Management Workshop	In Person	81
	FMLA/Workers Compensation	In Person	65
	Supervisory Workshop	In Person	30
	Parental Leave Training	In Person	50
Integrity & Ethical Development	Various outreach programs including workshops on Ethics in Graduate School and Beyond for incoming graduate students through a partnership with Graduate Studies, 26 individual workshop for UCF students associated with College Life Skills such as social media and email etiquette, traps of academic misconduct, how to avoid plagiarism, consequences of academic misconduct, how to ask professors for letters of recommendation, developing personal ethical standards	In Person	7,811
Legal Affairs & Healthcare Compliance COM	HIPPA	Online	613
	COM Code of Ethics and Conduct	In Person	264
	COM Clinical Services Compliance Program Overview	In Person	245
	Fraud, Waste and Abuse in the Delivery and Payment of Health Care Services	Online	151
	Gifts and Honoraria and COM Industry Relations	In Person	17
OIE	EEO, Accommodations, and Title IX trainings	In Person	650
OSRR	Student Conduct Review Board	In Person	95
	Academic Integrity	Online	23,170
SAS & IE	ADA Compliance and Accessibility	In Person	100
	Accessibility Communication on an Inclusive and Diverse Campus	In Person	30
	Notetaking Technology for Supplemental Instruction Tutors	In Person	39
	Disability Portrayed in the Media and Digital Media Accessibility	In Person	21
UCF Global	Federal Immigration Regulations on F/J Visas	In Person	300
<b>TOTAL INDIVIDUALS TRAINED FROM JULY 1, 2018 - JUNE 30, 2019</b>			<b>38,852</b>



## Data behind the numbers:

### UNIVERSITY COMPLIANCE, ETHICS, AND RISK

- Provided activities for the annual Compliance and Ethics Week awareness campaign during November 5-9, 2018, including emails with three “Know the Code” trainings on the topics of: Fraud, Reporting Violations, and University Resources, as well as distributed an online photo hunt. Participation in either or both activities allowed employees a chance to win a prize. Awarded 28 prizes to employees who participated and correctly identified the compliance failures and corresponding UCF policy or regulation. Also provided UCF Employee Code of Conduct training during Compliance and Ethics Week by sending an all-employee email with link, as well as in the *IntegrityStar* newsletter.
- Provided mandatory online training for all newly hired employees within 30 days of their start date on the following areas: UCF Employee Code of Conduct, and as of February 2019 Potential Conflicts – Florida Code of Ethics for Public Officers and Employees. Also promoted online Gifts and Honoraria training.
- Prepared and issued the annual Vulnerable Persons Act Memo in March 2019.
- Provided in person training on the UCF Gifts and Honoraria policy, Florida Code of Ethics for Public Officers and Employees, and scenarios involving paid travel to vice presidents, the College of Medicine Enterprise Group, SDES leadership team, and the College of Medicine faculty.
- Provided education and promotion of online training to employees following investigations and in response to questions submitted through the [complianceandethics@ucf.edu](mailto:complianceandethics@ucf.edu) email account.
- Hosted a table at the New Faculty Orientation and the employee benefits fair to raise awareness of the office and provide education on the UCF IntegrityLine and the conflict of interest and commitment reporting; featured the newly available online UCF Youth Protection training module in our *IntegrityStar* newsletter.
- Distributed University Compliance, Ethics, and Risk pamphlets and IntegrityLine wallet cards to employees during new employee orientation.
- Acquired new compliance training videos which were posted to the office’s training page website; Ethical Leadership and Kids on Compliance.
- Distributed video trainings including “Know the Code” Reporting Violations training in the October 2018 *IntegrityStar* edition and Kids on Compliance video in the March 2019 *IntegrityStar* edition.
- Recommended mandatory Gifts & Honoraria Training as well as Potential Conflicts – Florida Code of Ethics training to one college and one administrative department based on identified risks.
- As part of the Youth Protection Program, developed and launched an online Youth Protection training module.
- Issued the annual communication to all faculty and staff members to remind them of the standards of conduct and reporting responsibilities under Florida ethics laws in October 2018.

## UNIVERSITY COMPLIANCE, ETHICS, AND RISK (continued)

- Circulated a notice regarding the new BOG Regulation 6.021, Hazing Prohibited to appropriate university departments to coordinate efforts to review and update university policies and regulations.
- Distributed to all compliance partners, the compliance matrix developed by the Higher Education Compliance Alliance containing a summary of key federal laws and regulations governing colleges and universities as a resource to review and evaluate any potential compliance gaps.

## FACILITIES OPERATIONS

- The Facilities and Safety (F&S) Code of Professional Conduct, which outlines behaviors required and expected of employees, was distributed to all new employees in their F&S New Employee Orientation, in English and Spanish. Employees acknowledged the contents with their signatures.

## FINANCE AND ACCOUNTING

- Developed and facilitated training for the university's Board of Trustees and deans and vice presidents in relation to budgeting processes and requirements of Board of Governors regulations or applicable statutes.

## HUMAN RESOURCES

- Learning & Organizational Effectiveness facilitated a Leadership in Action series, which educated campus leaders with university resources that address various topics such as public records, employment laws, university regulations and policies, as well as offered 30 New Employee Orientation (NEO) sessions, where they informed and distributed UCF's Employee Code of Conduct and the HR Annual Notice Booklet to new employees.
- Payroll Services staff, in conjunction with University Audit, presented a new break-out session at the HR Liaison meeting in November 2018 titled "Avoid the Payroll Pitfalls". This session addressed topics such as the auditing process, resources, university policies and regulations, interdepartmental business processes, time and leave reporting, pitfalls to avoid, available reports, and record retention. Payroll Services staff also presented a new training as part of the HR Liaison series in September 2018 titled "Fundamental Payroll Practices". This training focused on payroll-related acronyms and definitions, time and leave reporting and processing, paycheck calculations, available reports, the utilization of employee self-service, resources, and internal departmental/college business processes. Payroll staff also maintained and updated on-line payroll training courses for processors and authorizers. All employees in roles such as entering, or approval of payroll data are mandated to go through training to be granted PeopleSoft security.
- Talent Acquisition provided six training classes to support the roll out of the new applicant tracking system (PageUP) which streamlines and promotes consistency and equity in all hiring and onboarding practices. They also facilitated quarterly Interviewer Certification Workshops. The workshop covers UCF policy, state, and federal regulations outlining free of bias discrimination hiring, state statutes regarding Florida Veteran's Preference, and UCF's Employment of Relatives policy.

## HUMAN RESOURCES (continued)

- Employee Relations and HR Compliance facilitated 12 Supervisory Performance Appraisal sessions and Learning and Organization effectiveness facilitated four Performance Management sessions awarding 34 participants with a Performance Management Certificate. The Performance Management Certificate acknowledges those that have attended four classes regarding performance appraisals. These sessions support university regulation UCF-3.034, Evaluations, AFSCME Collective Bargaining Agreement, and promote best practices.
- Leave Administration provided five FMLA (Family Medical Leave Act) or Workers Compensation training sessions to HR Liaisons along with four supervisory sessions geared to the UCF Police department. Three Parental Leave training sessions were offered campus wide.

## INFORMATION SECURITY OFFICE

- Held an Information Security Conference during the National Cybersecurity Awareness Month in October and held a Data Privacy Day.
- Delivered security awareness presentations at the HR New Employee Orientation.
- Held three workshops to facilitate and meet merchant's PCI DSS compliance requirements.

## INTEGRITY AND ETHICAL DEVELOPMENT

- Conducted training, programs and services for students and faculty members on topics surrounding ethical development and integrity and an online Academic Integrity Module for all incoming students to take regarding academic integrity and ethics.
- Presented training sessions upon request from the UCF community (faculty, Fraternity and Sorority Life, Housing and Residential Life, College of Social Work, College of Business, Nursing Department, Lead Scholars, Student Involvement) on topics related to academic integrity, personal integrity, and professionalism.
- Facilitated 63 outreach programs and offered nine individual workshops on Ethics in Graduate School and Beyond for incoming graduate students through a partnership with Graduate Studies, 26 individual workshop for UCF students associated with College Life Skills such as social media and email etiquette, traps of academic misconduct, how to avoid plagiarism, consequences of academic misconduct, how to ask professors for letters of recommendation, developing personal ethical standards.
- Presented at the 2019 International Center for Academic Integrity in New Orleans, LA on "Creation of a Home Grown Academic Integrity Module".

## LEGAL AFFAIRS AND HEALTHCARE COMPLIANCE – COLLEGE OF MEDICINE

- Provided HIPAA training to senior leadership, faculty and staff members, and Graduate Medical Education program core participants and MD students, and Burnett Biomedical Science students as needed.
- Delivered COM Code of Ethics and Conduct and COM Clinical Services Compliance Program Overview to COM new hires required to review, acknowledge receipt and agree to comply as part of COM New Employee Orientation to each training.

## **LEGAL AFFAIRS AND HEALTHCARE COMPLIANCE – COLLEGE OF MEDICINE (continued)**

- Provided online Fraud, Waste and Abuse in the Delivery and Payment of Health Care Services training required annually to UCF Health providers and staff members, and for COM employees providing administrative, financial, and legal support to UCF Health.
- Delivered in-person training on Gifts and Honoraria and on COM Industry Relations policy provided to COM faculty physicians and staff members.



## **OFFICE OF INSTITUTIONAL EQUITY**

- Led in-person training regarding search guidelines to search committees in 14 various offices and/or departments across campus.
- Facilitated training upon request to nine departments throughout campus.
- Presented directly to students, as well as student staff members and resident assistants within Student Development and Enrollment Services (SDES).
- Developed an in-house Let's Be Clear online module for incoming undergraduates and graduate students that was launched during 2018-19.

## **OFFICE OF STUDENT RIGHTS AND RESPONSIBILITIES**

- Delivered annual training to the Student Conduct Review Board on compliance with the university student conduct review processes and procedures: 50 students, 20 faculty and 25 staff members.

## **REGISTRAR'S OFFICE**

- Conducted FERPA training for faculty as required every two years, as well as FERPA training for all staff requiring PeopleSoft security to student records, also required every two years.
- Delivered over 25 FERPA training presentations to families attending orientation.

## **STUDENT HEALTH SERVICES**

- Required SHS provider and lab staff to complete a lab proficiency training.
- Provided training to regional campuses on immunization compliance with the Florida Board of Governors requirements and the ACIP and CDC recommendations.

## **STUDENT ACCESSIBILITY SERVICES and INCLUSIVE EDUCATION SERVICES**

- Partnered with the Faculty Center for Teaching and Learning, the Center for Distributed Learning, Office of the Provost, and associate deans and department chairs to provide disability training, resources and regular updates to the UCF faculty.
- Delivered approximately 12 educational programs aimed at faculty and staff members to understand disability rights, digital media training, and barriers to inclusivity and accessibility and how to remove them. Presented on disability rights, “Barriers and You,” which is a Diversity Education (DEU) course that SAS offers once per semester. Seven people attended this session.
- Continued to explore beneficial access resources for faculty with a video providing communication.
- Presented to future higher education leaders about creating accessibility communication in an inclusive and diverse campus environment. During the presentation, presenters discussed basic skills for creating web accessibility, accessible documents, and different software’s students may use at their institutions.

## **UCF GLOBAL**

- Conducted outreach to UCF departments and colleges via email and in-person meetings regarding updated immigration regulations.
- UCF Global International Student and Scholar Services Team hosted several travel signature events to ensure ease of compliance with federal immigration regulations regarding travel for F and J visa holders. Achieved, a 100% completion rate with the online International Student Orientation in WebCourses@UCF which provided information to F-1 and J-1 students on immigration compliance requirements.
- UCF Global regularly hosted a student workshop for the international community with immigration attorneys on the topic of post-graduation employment options.

## **UNDERGRADUATE ADMISSIONS**

- Recruitment team held annual meeting with the Athletics Compliance Office for training on NCAA compliance issues related to recruitment and admission of student-athletes.
- Provided updates throughout the year via email to staff members, including in the UA Recruitment Training Manual.

## **UNIVERSITY POLICE DEPARTMENT**

- Community Partnership Officers conducted multiple events to educate and provide safety awareness to the University of Central Florida community, including SAFE (Self-Defense Awareness & Familiarization Exchange) classes.



**Policy Review and Development.** Ensuring policies and procedures reflect UCF's commitment to ethical conduct and compliance with applicable laws and regulations.

#### UNIVERSITY COMPLIANCE, ETHICS, AND RISK

- Chaired the University Policies and Procedures Committee. Provided coordination of the committee and management of the online Policies and Procedures Manual.
- Reviewed and edited policies and procedures prior to submission to the committee. Worked directly with departments, provided guidance, and when needed revised policies to improve content and the communication of expectations to the university community. Reviewed and edited four new policies and 26 existing policies that were approved by the committee and the president. The committee also repealed one policy that had been incorporated into another existing university policy.
- Implemented a new process for announcing approved policies to all employees via email, the message included an invitation to sign up to receive notification when policies are posted and available for comment prior to approval.
- Worked with University IT to develop site analytics on the university policies and procedures website and began tracking site data.
- Served on the UCF Health Sciences HIPAA Collaborative, a university-wide task force involved with the development of a single set of HIPAA Privacy and Security policies for the university, provided guidance and communicated compliance expectations for development of policies. Six policies were discussed and updated during the year.







## DEPARTMENT OF SECURITY AND EMERGENCY MANAGEMENT

- Developed and implemented Unmanned Aerial Vehicle (UAV Drone) request procedure and department-issued cell phone standard operating procedure.

## ENVIRONMENTAL HEALTH AND SAFETY

- Updated UCF Policy 3-107 Procurement, Use, and Possession of Hazardous Materials and Regulated Devices and Equipment and UCF Policy 3-100 Building Evacuation, as well as completed the five-year review of UCF Policy 3-122 Campus Safety and Health and submitted the draft revisions to the University Policies and Procedures Committee for review.
- Updated procedures for ensuring participation in the Medical Surveillance Program by researchers and laboratory staff working with animals, as well as updated the Occupational Health Medical Surveillance Program with its partner AdventHealth's CentraCare to provide medical surveillance services.

## FACILITIES OPERATIONS

- Updated or established 14 Standard Operating Procedures (SOPs). The SOPs document and standardize the different processes in AiM, the Computerized Maintenance Management System, or outline job functions that employees are required to follow.

## HUMAN RESOURCES

- Updated five university regulations, including Tuition Waiver Benefit Program, Discipline and Termination for Cause of Non-Unit Faculty and Non-Unit A&P Staff Members, Disciplinary Action – University Support Personnel System, Notice of Separation for University Support Personnel System, and Separations from Employment.
- Payroll Services assisted leadership with updates for the following university policies: Salary Overpayment Penalty, Additions to Salary of Exempt Employees for Special Events, and Payment for Relocation.
- Developed and implemented a comprehensive university-wide Background Check policy UCF Policy 3-011.
- Updated the Telecommuting manual and agreement to enhance clarity and support internal program compliance.
- College of Medicine HR Director and HR leadership developed a pilot program for a Fitness for Duty policy.



### **INFORMATION SECURITY OFFICE**

- Enhanced the Vendor Risk Management (VRM) program procedures and processes.
- Collaborated with campus covered entities and HIPAA collaborative committee on various HIPAA security policies.
- Developed standards (<https://infosec.ucf.edu/policiesandstandards/>) - 102 Workstation and Mobile Device Security Standards - 103 Server Security Standards - 152 Network Zone Classification Standards - 501 Password Standards - 702 TLS/SSL Standards.

### **LEGAL AFFAIRS AND HEALTHCARE COMPLIANCE – COLLEGE OF MEDICINE**

- Developing a uniform set of HIPAA Privacy and Security policies for health care units and their supporting departments at the university, including a sanctions policy.
- Developed COM policy on Fraud, Waste and Abuse in the Delivery and Payment of Health Care Services.

### **OFFICE OF INSTITUTIONAL EQUITY**

- Assisted with modifications to Housing and Residence Life's Emotional Support Animal Policy and related forms.
- Chaired a committee pertaining to the development of university-wide policies or guidelines pertaining to pregnancy accommodations and parental leave.

### **OFFICE OF STUDENT RIGHTS AND RESPONSIBILITY**

- Reviewed and updated the Golden Rule Student Handbook to include updates to the following university regulations: UCF-5.007; UCF-5.008; UCF-5.009; UCF-5.010; UCF-5.011; UCF-5.012; UCF-5.013; UCF-5.015; UCF-5.016.

### **PROCUREMENT SERVICES**

- Created an internal business process for employees' time reporting and leave requests.
- Published revised versions of procurement guidelines to the university community, including furniture purchases, vehicle leases, and competition requirements to ensure the information is up to date and easily understood by university staff.
- Revised UCF regulation UCF-7.130 to reflect changes to BOG Regulation 18.001.

### **RESOURCE MANAGEMENT**

- Assisted in developing approximately 35 policies and procedures, at both the departmental and university-wide levels, as well as notified all F&S staff throughout the year of any new or revised Facilities & Safety policies and procedures via email.



## **STUDENT ACCESSIBILITY SERVICES and INCLUSIVE EDUCATION SERVICES**

- Developed a new student handbook and distributed to all students, parents and guardians of the 22 Inclusive Education Services students enrolled at UCF. The handbook communicates policies including guardianship, housing expectations, new curriculum, etc.

## **STUDENT FINANCIAL ASSISTANCE**

- Updated two university policies, including UCF Policy 4-012 Collection and Use of Social Security Numbers and UCF Policy 6-001 Financial Assistance for Students.

## **STUDENT HEALTH SERVICES**

- Maintained 25 policies that support the university's compliance efforts.

## **UCF GLOBAL**

- Updated UCF Policy 2-901 Policy on All Foreign Nationals.
- UCF Global's Employment & Taxation Unit updated part of the university's Foreign National Policy by more clearly specifying the requirement of a Prevailing Wage Determination for H-1B sponsorship and the regulatory requirement of providing a return fare home for specific visa sponsorship.

## **UNIVERSITY POLICE DEPARTMENT**

- Revised 41 internal general orders, rescinded a total of eight general orders, implemented two new standard operating procedures, and updated two university policies.



## **UCF IntegrityLine and Investigations.** Responding to detected problems and undertaking corrective action.

### **UNIVERSITY COMPLIANCE, ETHICS, AND RISK**

- Provided administration and oversight of the UCF IntegrityLine to include review and tracking of all reports until completion, data compilation, trend review, and reporting. Received 194 reports through the UCF IntegrityLine alleging misconduct (an increase of 30 cases from 164 last year).
- Coordinated triage of reports with University Audit and the Office of Institutional Equity. When appropriate, reports were referred to a compliance partner or University Audit for review or investigation. During this time, 131 cases were investigated and closed.
- Received 19 allegations of misconduct directly to University Compliance, Ethics, and Risk (down six from 25 last year) and when appropriate, conducted investigations and provided recommendations for corrective actions and improvement of ethical conduct. Thirteen of these cases were closed.
- By request, traveled with the Office of Research HR representative to the Arecibo Observatory to conduct interviews regarding reported employee concerns in the Spring of 2019.
- Identified a trend of increased student complaints unrelated to potential employee misconduct submitted through the IntegrityLine; to address the issue the office revised the website landing page by identifying issues which should not be reported to the IntegrityLine.
- Through inquiries made to the office and IntegrityLine cases, identified one college and one university department with lower awareness of the gift and honoraria rules. Worked with the dean and associate vice president in those two areas to initiate mandatory gift and honoraria training for their employees.
- Performed a review of the IntegrityLine program with recommendations for improvements to the BOT Audit and Compliance Committee in April 2019 followed by preparing a report to the full BOT in May 2019.
- Continued administration of the UCF IntegrityLine to include review and tracking of all reports, data compilation, trend review, and reporting, as well as continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- Continued promoting the UCF IntegrityLine in the *IntegrityStar* newsletter; in compliance videos; in the University Compliance, Ethics, and Risk pamphlet; on the University Compliance, Ethics, and Risk website; on the websites of all compliance partners; tabling events and new employee orientation; and through distribution of customized IntegrityLine earbuds and wallet cards.



#### **UNIVERSITY COMPLIANCE, ETHICS, AND RISK (continued)**

- Launched an initiative to confirm Speak Up posters are in all employee common areas within all buildings and Speak Up icons with hyperlinks to the IntegrityLine are on appropriate websites.
- Included a section on the UCF IntegrityLine and reporting misconduct in the Faculty Center's Teaching at UCF Handbook.
- In the October 2018 *IntegrityStar* newsletter, recognized all employees who have bravely stepped forward to report real or suspected misconduct either to the UCF IntegrityLine, through direct contact to our office, or through another central administrative office.

#### **LEGAL AFFAIRS AND HEALTHCARE COMPLIANCE – COLLEGE OF MEDICINE**

- Assisted with breach investigations and coordination with outside legal counsel.
- Supported HIPAA and other potential breach investigations and provided management and advice.

#### **OFFICE OF STUDENT RIGHTS AND RESPONSIBILITIES**

- Coordinated investigations of hazing allegations through hazing response protocol.



## **Government Reporting and Regulatory Activities.** Supporting reports and activities related to government and regulatory agencies.

### **UNIVERSITY COMPLIANCE, ETHICS, AND RISK**

- Developed and co-chaired with the Information Security Office (ISO) and the Office of General Counsel (GC) a committee formed to address GDPR compliance.
- With GC and ISO, worked with outside legal counsel to develop a compliance manual and privacy notices. The firm delivered GDPR training on September 28 to a wide group of employees identified as having data subject to GDPR.
- Developed and launched a GDPR survey to assist in identifying the legal basis for processing all data subject to the GDPR.
- Reconvened and served on the Biennial Review Committee as part of the university's compliance with the federal Drug-Free Schools and Communities Act to conduct a review of the Alcohol and Other Drug prevention program to assess program effectiveness and the consistency of policy enforcement.
- Participated in and provided support to the Office of Institutional Equity on Office of Federal Contract Compliance Programs and web accessibility program compliance efforts.
- Working with University Audit, compiled all recommendations made in various internal and external investigative and consulting reports related to inappropriate funding on Trevor Colbourn Hall and other capital projects along with the university's governance efforts, organizational design, and overall culture to be submitted to the Board of Governors.
- Working with Athletics Compliance and GC, participated in NCAA on-campus interviews.
- In collaboration with GC and HR, met with the Department of Labor for an investigation on-site visit.
- On behalf of the president and Board of Trustees, UCER in partnership with the Research Integrity Compliance Office prepared and submitted the annual report to the Governor and Legislature on research exemptions granted as required by state statute February 2019.



## DEBT AND REVENUE MANAGEMENT

- Participated in annual financial and federal audits conducted by the State of Florida Auditor General's (AG) office. Operational/compliance audits were also performed by the AG at least every three years. The university had participated in a statewide university system internal control review contracted by the Board of Governors, in addition to an internal audit function performed by University Audit.

## DEPARTMENT OF SECURITY AND EMERGENCY MANAGEMENT

- DSEM monitored and reviewed the status of the required UCF COOP plans to be accurate and submitted to the state within the annual deadline.

## ENVIRONMENTAL HEALTH AND SAFETY

- Completed 418 laboratory inspections in support of OSHA's Laboratory Standards (29 CFR 1910.1450) and Prudent Practices in the Laboratory Handling and Management of Chemical Hazards.

- Completed the annual audit of the UCF broad scope radiation license 4187-1.
- Biomedical Waste and X-ray Programs were found to be in compliance with state regulations after inspections by the Florida Department of Health.
- Industrial User Discharge Permit was found to be in compliance with permit conditions after inspection by the City of Orlando.

- Procured the inspections of 4,348 fire extinguishers, conducted 66 fire drills, issued 88 hot work permits, and corrected 167 violations noted by the State Fire Marshal.
- Conducted a university-wide inventory of all high-powered lasers to ensure compliance with state rules and regulations.
- Applied for, and was issued, a new radioactive materials license from the Nuclear Regulatory Commission for the use of special nuclear material, as well as secured the approval the use of radioactive materials at the Arecibo Observatory in Puerto Rico from the Nuclear Regulatory Commission.
- Facilitated the inspections and servicing of 171 automated external defibrillators and 1,724 first aid cabinets, conducted 72 respirator fit tests and 189 building inspections.
- EHS continued reviews of leases for incubator facilities and tenants to ensure code and environmental compliance.

## FINANCE AND ACCOUNTING

- Budget, Planning and Analysis also conducted the annual review of salaries, to ensure compliance with Florida Statutes 1012.975; 1012.976 relating to salary caps.
- Merchant Services monitored and reviewed the annual Self-Assessment Questionnaire for all departments processing credit cards in order to maintain PCI DSS compliance.



## HUMAN RESOURCES

- Employee Relations & HR Compliance collaborated and partnered with campus leaders on required federal and state labor law posters.
- The FMLA/ADA university committee work group concluded this fiscal year resulting in improved internal procedures to address the overlap of FMLA/Workers Compensation/ADA.

## LEGAL AFFAIRS AND HEALTHCARE COMPLIANCE – COLLEGE OF MEDICINE

- Directed and supported the periodic COM HIPAA security audits, as well as the UCF Health coding and billing audits all conducted by external consultants and University Audit.
- Conducted annual check of Center for Medicare and Medicaid Services' Open Payments database containing information on payments, if any, made by pharmaceutical companies to COM physicians.
- Assisted with HIPAA incidents, management, and investigations.

## OFFICE OF INSTITUTIONAL EQUITY

- Collaborated with an external resource, Berkshire Associates, and Human Resources to prepare annual affirmative action plans for the university in compliance with OFCCP regulations.

## STUDENT ACCESSIBILITY SERVICES and INCLUSIVE EDUCATION SERVICES

- University Audit conducted an internal review to gauge Section 508 compliance by UCF affiliated websites.

## STUDENT FINANCIAL ASSISTANCE

- Participated in a state audit review in which there was one finding for the Finance and Accounting department. The finding was the late return of funds for uncashed checks. We worked with Finance and Accounting and added robo-calls to the process to ensure students are aware to either cash the check sent to them or contact Finance and Accounting and request a new check to be generated. This response resolved the audit finding.



## STUDENT HEALTH CENTER

- Participated in the annual security risk assessment, conducted by a third party, which assessed the physical, technical, and administrative structure of the organization.
- Participated in internal audits for HIPAA to include: quarterly access and authorization audits, quarterly user access audits, and weekly provider sign-offs required by the state.
- In preparation of the AAAHC accreditation on-site survey conducted every three years, SHS participated in on-going self-evaluation including defined policies and procedures, peer review and education to continuously improve its care and services.
- Monitored all clinical staff as required by appointment and reappointment policy, to include completion of attestation form, AMA, National Practitioner data bank, ADA, and licensure verification.
- As per the requirement by DCF accreditation, conducted Level 2 Background check on all pharmacy, lab, AOD and administrator staff (or similar titled persons) who were responsible for day-to-day operations of the facility.



## UCF GLOBAL

- Maintained frequent communication with government agencies including the Student and Exchange Visitor Program, the U.S. Department of State, U.S. Customs and Border Protection, and U.S. Citizenship and Immigration Services to ensure compliance with all federal immigration regulations relating to F and J visa holders.
- International Student and Scholar Services (ISSS) executed regular SEVIS and PeopleSoft reports ensuring students were in good immigration standing.
- SEVP field representatives visited UCF Global to review procedures.
- H-1B visa site visits were conducted periodically by the USCIS/Department of Homeland Security.





### UNIVERSITY POLICE DEPARTMENT

- Submitted the new Victim's Rights Pamphlet to the Governor's office for approval.
- Participated in a Criminal Justice Information System (CJIS) audit, which was conducted by the Florida Department of Law Enforcement.
- Policies and procedures were reviewed by the Commission on Florida Law Enforcement Accreditation as part of the reaccreditation process.

### UTILITIES AND ENERGY SERVICES

- UES continued to trend data from the Combined Heat and Power Plant's operator station to ensure exhaust gas temperatures and flow rates for emissions were within permit parameters. This data is submitted annually to Orange County's Department of Environmental Protection to support UCF's air permit documentation and compliance testing. A quarterly environmental meeting was held to review regulatory requirements to verify all systems were maintained at or better than the federal, state, and local requirements.
- In accordance with the Underground Facility Damage Prevention and Safety Act, Chapter 556, Florida Statutes, UES completed and closed over 2,000 Sunshine 811 ticket requests, with no "missed" or "hit" facilities that were marked with the appropriate coloring coding.
- Produced the 2018 EPA-required Consumer Confidence Report (CCR) for potable water.
- Continued to maintain the St. Johns River Water Management District (SJRWMD) Consumptive Use Permit below the permit's threshold of 256.5 million gallons per year.



## Compliance and Ethics Program Development. Developing and sustaining an effective compliance and ethics culture.

The following committees exist to support UCF's compliance and ethics efforts and programs. Compliance partners and UCER staff either chair or serve as members these committees.

- University Compliance and Ethics Advisory Committee
- University Policies and Procedures Committee
- University Title IX Workgroup
- University Title IX Advisory Council
- University Youth Protection Program Committee
- University Diversity and Inclusion Workgroup
- University President Advisory Staff Council
- University Records Management Advisory Committee
- UCF Online Appeals Committee
- Residency Appeals Committee
- Fee Appeals Committee
- Athletics Compliance Committee
- University F&S Safety Committee
- University Laboratory Safety Committee
- University Radiation Safety Committee
- University Institutional Biosafety Committee
- UCF Institutional Animal Care and Use Committee
- UCF Institutional Safety Council
- UCF Institutional Biosafety Committee

- Merchant Services Committee for Payment Card Industry Data Security Standards (PCI DSS) Compliance
- Federal Trade Commission's Red Flags Compliance Committee
- University Tax Peer Group
- University Financial Conflict of Interest Committee
- University Security Incident Response Committee
- University Institutional Review Board
- UCF Health Services HIPAA Collaborative Group
- University Institutional Safety Council
- UCF Student Health Services Breach Committee
- University College of Medicine Clinical Services Compliance Program Committee
- UCF Student Health Services Patient Advocate Reporting
- University DFSCA Biennial Review Committee
- University Bias Incident Communications Group
- UCF Student Conduct Board
- University Assessment Committee

### UNIVERSITY COMPLIANCE, ETHICS, AND RISK

- Developed and launched the university's new Youth Protection Program in March 2019, including a university policy, online training module, in-person presentations, webpage dedicated to youth protection, and standardized forms for use by programs involving youth participants. Processed 104 registrations from March 2019 thru July 2019.
- Met with vice presidents, key administrators, and compliance partners to provide updates on compliance and ethics initiatives and respond to any concerns or issues.
- Chaired three University Compliance and Ethics Advisory Committee Meetings and outlined the requirements for an effective compliance and ethics program and compliance partner responsibilities, provided updates on compliance accountability awareness Code of Conduct, Culture Survey results, BOT Audit and Compliance Committee meetings, Compliance and Ethics Week awareness campaigns, and the launch of the youth protection and background check policies.
- Continued to serve on the Security Incident and Response Team and provided review and guidance associated with federal and state privacy and data breach requirements.

## UNIVERSITY COMPLIANCE, ETHICS, AND RISK (continued)

- Developed and disseminated two editions of the compliance and ethics newsletter, *IntegrityStar*.

October 2018

Featured a comparative report on the results of the second culture survey, benchmarking the results against the 2016 survey. Announced UCF's new whistle-blower policy with a related article.

March 2019

Announced the university's new Youth Protection Program and youth protection policy, as well as UCF's new background check policy. Featured an article on ethics authored by two UCF faculty members.

## ACADEMIC SERVICES FOR STUDENT ATHLETES

- It's Cool to Know the Rules! participation in bi-weekly staff meetings with a representative from UCFAA Compliance.

## DEBT AND REVENUE MANAGEMENT

- Oversight of the university's compliance regarding debt covenants to ensure that certain activities were or were not carried out on behalf of the university, along with contract compliance with university business partners.
- Managed financials for several of the university's direct service organizations (DSO's), including UCF Convocation Corporation, UCF Finance Corporation, UCF Limitless Solutions, and UCF Stadium Corporation, and worked closely with the university's contracted financial advisers ensuring that appropriate and sound debt management practices were in accordance with the guidelines of both the university's Board of Trustees and the State of Florida's Board of Governors.
- Participated in monthly meetings hosted by Financial Support Services (FSS) where users were informed of any policy and procedure updates or new compliance requirements relating to Finance & Accounting.

## DEPARTMENT OF SECURITY AND EMERGENCY MANAGEMENT

- Chaired the Continuity of Operations Space Planning and Allocations Committee.
- Utilized monthly staff meetings to communicate compliance and ethics topics to the department.

## ENVIRONMENTAL HEALTH AND SAFETY

- EHS employees participated in the following off campus compliance-related organizations: American Biological Safety Association, American Industrial Hygiene Association, American Society of Safety Professionals, Building Officials Association of Florida, Campus Safety Health and Environmental Management Association, Florida State University System Environmental Health & Safety Directors' Roundtable, Local Emergency Planning Committee, Southeastern Biological Safety Association.

## ENVIRONMENTAL HEALTH AND SAFETY (continued)

- Promoted awareness of EHS-related compliance programs through outreach events: Faculty Center for Teaching and Learning new faculty orientation, faculty meetings, Human Resources Benefits Fair, KnightShare Expo, New Employee Orientation.
- Published promotional handouts/EHS bookmarks to promote awareness of EHS-related compliance programs

## FACILITIES OPERATIONS

- Communicated compliance and ethics topics through email, staff meetings, and training sessions, providing the information in English and Spanish when able.
- Held mandatory daily “huddle” team meetings and weekly meetings for senior management, as well as an annual mandatory all-staff meeting.
- Weekly and monthly key performance indicators were reported to team members, as well as executive leadership, ensuring code compliance for required life safety inspections.

## FINANCE AND ACCOUNTING

- Financial Support Services (FSS) hosted monthly meetings where users were informed of any policy and procedure updates or new compliance requirements relating to the Finance and Accounting Department. The Budget, Planning and Administration office also led monthly budget directors meetings to discuss any item of interest that could impact departmental operations.

## HUMAN RESOURCES

- Leadership team maintained effective compliance oversight for employment laws, AFSCME and PBA collective bargaining agreements, university regulations and university policies, as well as provided research and support to partner with offices across campus (i.e. Office of the General Counsel, University Audit, Office of Institutional Equity, University Compliance, Ethics, and Risk).

- Updated the HR website with instructions on processing of background checks and presented the university's policy and process changes during an HR liaison meeting. Coordinated State of Florida Level 2 background checks to comply with the university's Youth Protection Program.

- Talent Acquisition director served as a search manager for various search committees to support and ensure compliance with university, state, and federal hiring guidelines.
- HR Accounting participated in monthly Financial Focus Group facilitated by Finance & Accounting to disseminate information regarding university financial procedures and compliance updates to state or federal legislation that have a direct impact on UCF and our processes.
- Benefits department facilitated distribution of the 403(b) Notice of Eligibility memos to 12,997 UCF employees during the first quarter in 2019 and restated the plan in the new required volume submitter template. Benefits created an automated communication generator message that went to all employees who are receiving 401(a) Special Pay Plan.

## HUMAN RESOURCES (continued)

- Employee Relations & HR Compliance in conjunction with HRIS electronically distributed the 2019 HR Annual Notices to 13,171 employees. The HR Annual Notice contains information for all employees such as the President's Statement Regarding Equal Opportunity and Affirmative Action, Notice of Drug-Free Schools and Drug-Free Workplace policy, 403(b) Plan Notice of Retirement Eligibility, Eligibility for Overtime Compensation, Earned Income Tax Credit, Public Service Loan Forgiveness Program, Information Security for Faculty & Staff, FDLE – Florida Sexual Offenders and Predators Notification, and university contact information.

## INFORMATION SECURITY OFFICE

- Information Technology & Resources (IT&R) distributed four editions of its newsletter to all employees, including articles on topics such as the university's phishing campaign, PCI compliance, the university's vendor risk management program, IT security standards and campus cybersecurity, and published the results of the 2018-19 IT support satisfaction and expectations survey.
- Provided NIST 800-171 briefings to all affected departments.

## INTEGRITY AND ETHICAL DEVELOPMENT

- Served as a member of the professional organization International Center for Academic Integrity (ICAI) and as Co-Administrator for University Turn-It-In (preventing plagiarism) Account.

## LEGAL AFFAIRS AND HEALTHCARE COMPLIANCE – COLLEGE OF MEDICINE

- Served as the COM HIPAA Privacy Officer.
- Led and supported the Health Sciences HIPAA collaborative efforts to develop uniform set of HIPAA Privacy and Security policies for relevant component parts of the university, as well as the COM HIPAA Security Officer.
- Chaired the COM Industry Relations Committee and the COM Clinical Services Compliance Program. Served on the COM Industry Relations Committee.
- Promoted compliance during UCF Health physician and staff meetings.
- Developed and maintained for the Clinical Services Compliance Program a listing of compliance resources on the COM SharePoint site, which is accessible by all COM employees.
- Communicated available resources for compliance and ethics topics, to include issues regarding gift and honoraria acceptance.
- Provided guidance and advised the office of the vice president for Health Affairs and College of Medicine leadership (Medical College Enterprise) and coordinated with Office of Research and COM leadership regarding research compliance, fraud and abuse involving arrangements with health care providers and health care industry vendor relations, HIPAA and state privacy laws, and any potential breaches.

## OFFICE OF INSTITUTIONAL EQUITY

- Revised and updated office website to provide clarity on OIE's role and processes, and efficiency in accessing appropriate forms and materials.
- Worked with campus partners to review accessibility across campus, particularly regarding website accessibility, and to develop an implementation plan for compliance with the Americans with Disabilities Act (ADA), Section 504 and Section 508.
- Collaborated with campus partners to conduct an in-depth review of the university's search and hiring processes to assess improvements to increase efficiency, recruitment efforts and diversification of applicant pools.
- In partnership with HR and the Office of the Provost and Academic Affairs partnered to improve the search process to ensure equal opportunity for employment, compliance with regulations and guidance from the Office of Federal Contract Compliance Programs (OFCCP), and that specifically identified, traditionally underrepresented groups are aware of employment opportunities and actively encouraged to pursue them.
- Developed standard request forms for obtaining public accommodations and accommodations based on pregnancy, pregnancy-related conditions, and/or childbirth.

## OFFICE OF STUDENT RIGHTS AND RESPONSIBILITIES

- Reviewed the student conduct review process and confirmed that Rules of Conduct were in compliance with Board of Governors student discipline section. Provided oversight for assembly, dissemination and continuing education to faculty and staff members and students for the Golden Rule Student Handbook and UCF Creed.
- Staff continued to serve on the medical withdrawal committee to review petitions for students who were seeking to lift their medical hold and return to UCF; leadership served as the advisor to the Golden Rule Review Committee, a committee of students established for the purpose of responding to the changing needs of the student body regarding the policies, procedures, and regulations for students.
- Provided oversight for compliance with the admission clearance process, which involves the review of applicants seeking admission to UCF with a prior criminal background or educational disciplinary history. Also provided oversight for compliance with the discipline clearance process for students seeking admission into a graduate program, studying abroad, applying to the bar, having a background check completed for employment with the federal government, or transferring to another institution, etc.
- Disseminated annual updates and access to the UCF Golden Rule Student Handbook to all students, faculty and staff members.

## PROCUREMENT SERVICES

- Instituted a process for informing leadership of unauthorized procurement actions (UPAs) committed within their departments/colleges and offered training.
- Met with University Compliance, Ethics, and Risk, University Audit, Office of the General Counsel, Office of the Provost, and Office of the President to discuss UPAs to propose a plan to decrease the number of incidents.





## REGISTRAR'S OFFICE

- Distributed the FERPA Annual Notification to Students.
- Assumed responsibility for the NCAA Graduation Success Report.
- Implemented a new athletic eligibility tracking template that will enable a more seamless compilation of APR data, GSR data, and will allow the advisors and compliance personnel to be aware of the status of student-athletes. This was developed after the Registrar's Office assumed responsibility for NCAA Graduation Success Report.

## STUDENT ACCESSIBILITY SERVICES and INCLUSIVE EDUCATION SERVICES

- Hosted campus partner meetings to discuss web accessibility, extended time for testing policy classroom materials accessibility and accommodations, University policy for emotional support animals and service animals, facility accessibility, parking, policy for parenting pregnant students and employees, Downtown Campus, guardianship for students in IES, etc.
- Communicated with the SDES Leadership Council, deans, department chairs, Office of the Provost and Office of the President on student accessibility.
- Directly communicated with approximately 500 faculty members each semester regarding academic accommodations for the nearly 2,800 students connected with the office.
- Provided several resources through a robust website to the UCF community regarding access, accommodations, ADA Compliance, etc.
- Established SAS faculty liaisons through the various UCF colleges.
- Hired two faculty fellows to enhance collaborations between SAS and faculty in 2019 through various projects.
- Audited the digital accessibility of new student orientation.

## STUDENT HEALTH SERVICES

- SHS required employees, upon hire and annually during performance reviews, to complete training for HIPAA and risk management; sign a SHS Confidentiality Agreement, SHS Code of Conduct Agreement, and SHS Security Agreement.
- Monitored the following areas and developed annual reports as part of the SHS Performance Improvement Plan: Electronic Medical Record (EMR) confidentiality, breach determination and documentation, incident reports.

## UCF GLOBAL

- Leadership team met regularly to discuss compliance matters; Employment and Taxation unit regularly held meetings to discuss I-9 regulations and processes related to payroll sign-ins.
- Worked closely with UCF PD and SDES units to resolve urgent situations involving international students.



### UCF GLOBAL (continued)

- Improved UCF Global forms and website to include updated immigration compliance information for students, including implementation of an online “STEM Extension Application Form” and WebCourse@UCF to provide clear instructions to improve efficiency, transparency, and compliance with immigration regulations.
- Employment and Taxation unit improved options for international suppliers to provide supplier ID documents.

### UNIVERSITY POLICE DEPARTMENT

- Improved communications with Student Conduct by criminal investigators attending student conduct partnership meetings, as well as met with University Audit to establish lines of communication.

### UNDERGRADUATE ADMISSIONS

- Served as representatives of the University Admissions and Standards Committee, University Residency Appeal Committee, and UCF Online Appeals Committee.
- The Senior Assistant Director responsible for Athletics focused primarily on the admission of student-athletes from NCAA initial eligibility determination through enrollment. This position was responsible for ensuring all university policies and procedures were followed in the admission and enrollment of student-athletes.
- Recruitment team held annual meeting with the Athletics Compliance Office for training on NCAA compliance issues related to recruitment and admission of student-athletes. Provided updates throughout the year via email to staff, including in the UA Recruitment Training Manual.

### UTILITIES AND ENERGY SERVICES

- Staff serve as members of the following outside organizations: the American Society of Heating, Ventilation and Refrigeration Engineers (ASHRAE), the International District Energy Association (IDEA), the U.S. Green Building Council (USGBC) Central Florida Chapter, the Association of Energy Engineers, the Project Management Institute (PMI), the Florida Water Pollution Control Operations Association, and Sunshine 811.
- Staff maintained certification as a Certified Cross Connection Control tester, and licensed “A” water and wastewater operator in Florida.
- Staff completed the Drinking Water Treatment and Distribution Systems Operator course through the California Water Board California, in preparation for the “C” level licensed water treatment plant operator test for Florida, as well as distribute the Consumer Confidence Report (CCR) on water quality to the UCF campus community, in compliance with FDEP requirements.
- Developed the utility concurrency measures and web-portal application in accordance with Florida State Statue 163.3180 and developed the draft Campus Utility Service Level Disclosure document in accordance with Florida State Statue 163.3180.







# TARGETED COMPLIANCE RISK AREAS



## Clery, VAWA, and Title IX Compliance.

### UNIVERSITY COMPLIANCE, ETHICS, AND RISK

- Collaborated with the university's Clery compliance specialist to develop online Campus Security Authority (CSA) training in Webcourses@UCF and coordinated training efforts with the university Clery compliance specialist.
- Transitioned all future CSA training to UCF Police Department with assistance from UCER when needed.
- Reviewed the 2018-19 Annual Security Report prior to its publication campus wide.
- Collaborated with the Office of Institutional Equity (OIE) and the Research Compliance Office to develop a process for compliance with new NSF reporting requirements on Title IX cases.
- Served on hiring committees for new compliance positions within the OIE.
- Provided guidance and support to the Title IX coordinator and served on and provided compliance guidance to the Title IX workgroup.

### OFFICE OF INSTITUTIONAL EQUITY

- Chaired the university's Title IX Advisory Council, meeting on a quarterly basis.
- Distributed multiple communications regarding compliance with the nondiscrimination laws and regulations, such as the community's rights and obligations under these laws and regulations found on OIE's website and UCF's Let's Be Clear website.
- Delivered in-person training highlighting UCF's Let's Be Clear Campaign and informing employees of the UCF Policy 2-004 Prohibition of Discrimination, Harassment and Related Interpersonal Violence. Multiple colleges, departments and offices trained with a total of approximately 500 employees participating. This included OIE presenting at New Faculty Orientation and to UCFAA football staff.
- Trained the newly designated team of Title IX Liaisons.
- Continued to promote the Title IX campus-wide campaign initiative, Let's Be Clear, including expanded confidential reporting options and stream-lined Title IX reports.
- Met with Student Development and Enrollment staff on a regular basis to discuss procedures and lines of communication regarding student respondent Title IX investigations.
- Completed implementation of all recommendations made in the University Audit report issued on December 15, 2016, pertaining to the university's Title IX compliance program. As of October 2, 2018, all nine recommendations set forth in the report had been fully implemented. Implementation included the transition of student-respondent Title IX investigations from the Office of Student Rights and Responsibilities (OSRR) to OIE and the creation and launch of the university's first campus-wide Title IX awareness campaign (Let's Be Clear).



### OFFICE OF STUDENT RIGHTS AND RESPONSIBILITIES

- Distributed information to complainants and respondents involved in Title IX related cases on interim measures, appropriate resources and process involved for Title IX incidents.
- Communicated to students regarding resources, reporting options and prevention and outreach efforts related to interpersonal violence and Title IX issues.
- With OIE, led Title IX trainings and prevention and outreach for student organizations and student leaders to over 25,000 students.

### UNIVERSITY POLICE DEPARTMENT

- Conducted in person Clery Act training for university CSAs campus wide, to include Athletics staff, as well as Housing and Residence Life staff members.
- Developed, published, and distributed the 2018-19 Annual Security Report. Reported annual crime statistics to the Federal Department of Education prior to the reporting deadline.



## Conflict of Interest and Commitment. Ensuring compliance with state and federal requirements on disclosing and managing conflicts of interest and commitment.

### UNIVERSITY COMPLIANCE, ETHICS, AND RISK

- Revised seven training modules to reflect updates from the previous year and provided to faculty and staff members as an online resource.
- Implemented a communication plan for the 2018-19 conflict of interest and commitment online disclosure process and launched the new disclosure year on August 13, 2018.
- Distributed several communications, monitored online disclosure submissions, conducted reviews, and worked with faculty and administrators to resolve potential conflicts, as well as tracked compliance rates and worked with Academic Affairs to address noncompliance.
- Notified 2,778 employees by email to submit an online disclosure and 2,438 submitted within the deadline achieving an 88 percent compliance rate with employee submissions within the deadline. This was a significant decrease in the 30-day compliance rate in 2017-18 (98.4%), which was directly attributed to the increase in workload and decrease in staff within UCER during the report year.
- Received and processed a total of 3,072 disclosures and 115 amendments. For any disclosure with at least one outside activity reported, UCER served as the final review. There were 1,139 online disclosures for the office to review (a slight increase from the 1,116 last year), with potential conflicts identified in 91 disclosures requiring a monitoring plan or annual update (a decrease from 121 last year).
- Completed 332 online reviews for the employment of relatives (an increase of 50 from 282 last year).
- Tracked 296 requests outside of the online system, that were reviewed for potential conflicts and provided guidance to employees and departments (an increase of 149 from 147 last year).
- Received and completed 167 reviews of potential conflicts of interest associated with the attendance at conferences or events sponsored by vendors (an increase of 34 requests from 133 last year).
- Provided additional support to employees who met the state definition of a reporting individual to include coordinating efforts with HR to identify and notify reporting individuals of their mandatory filing requirements and monitoring the delinquent list posted on the Commission on Ethics' website to prevent employees from accruing fines.



## **Research Compliance.** Supporting the university's research compliance program.

### **UNIVERSITY COMPLIANCE, ETHICS, AND RISK**

- Continued serving as the point of contact and source for guidance to research compliance related to scientific misconduct, export controls, conflict of interest, and development of policies and procedures.
- Led NIST compliance meetings to bring the committee to an agreement on the final path forward; turned the project over to the executive sponsor and responsible authority, vice president of research, in collaboration with the Research Compliance Office.
- Reviewed and provided feedback on 17 research exemption requests prior to coordinating with the provost, president, and Board Chair of the Board of Trustees for approval as required by state statute.

### **OFFICE OF EXPORT CONTROL**

- Updated its forms and processes to simplify and better communicate the export control compliance review process for contract and grants staff.
- Provided training to faculty and students for research projects requiring a Technology Control Plan or data management plan as required under the EAR/ITAR.
- Conducted one-on-one training to faculty members requiring enhanced export control awareness and provided export control refresher training to existing and newly-hired contract and grant staff members.
- Renewed the Florida State University System software subscription to Visual Compliance for export control and restricted party screening for 10 participating universities.

### **RESEARCH INTEGRITY COMPLIANCE OFFICE**

- Conducted bi-weekly compliance staff meetings and weekly meetings on tasks and special projects.
- Created a system where automated emails would be sent to investigators when proposals were submitted, and sponsored programs' central and departmental administrators were copied when investigators had not completed the required COI CITI training.
- Prepared an annual report on the Human Research Protection Program (HRPP)-Investigator Quality Improvement Assessments process.
- Promoted compliance training for university departmental and unit administrators for compliance updates/changes as needed at the monthly EXCIT meeting.
- Provided departmental outreach and one-on-one training with new effort coordinators regarding time and effort reporting.
- Delivered presentations on research misconduct at the New Faculty ORC Series Workshop, and a Responsible Conduct of Research presentation was given at the OR New Faculty Workshop Series. The office also provided a Financial Compliance: Effort Reporting presentation during new faculty orientation.







## **Athletics Compliance.** Providing oversight and management of the athletics compliance program.

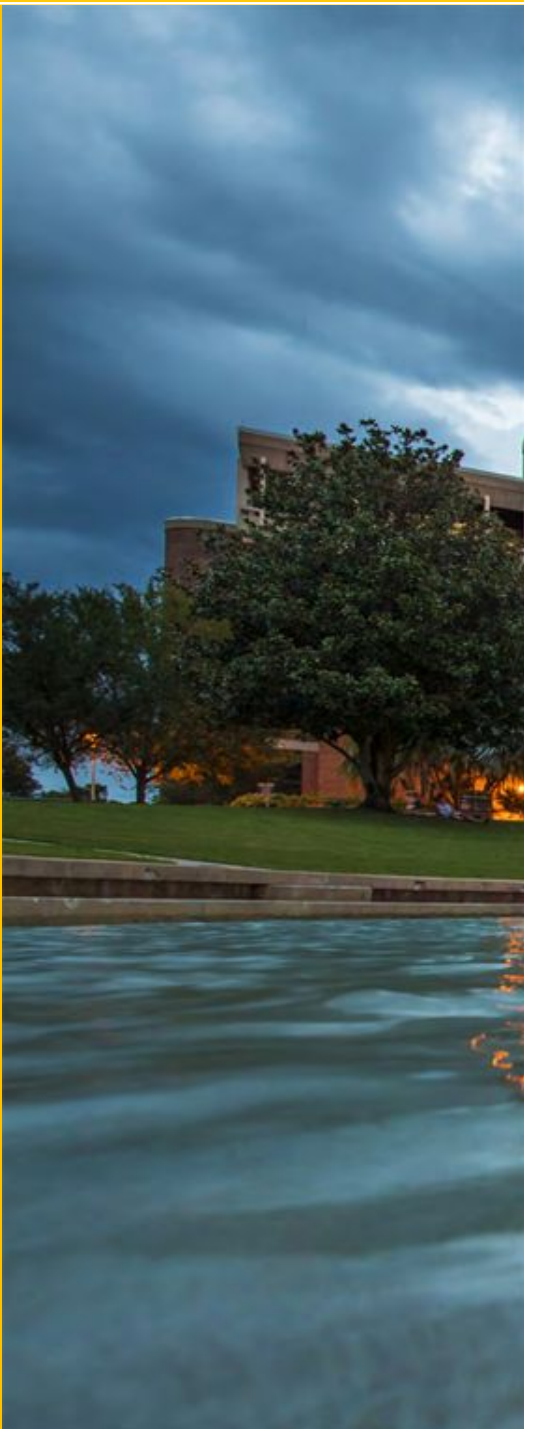
### **ATHLETICS COMPLIANCE OFFICE**

- Self-reported 20 Secondary Level III violations and one major violation Level I/II to the NCAA. A healthy reporting range for a university the size of UCF is 15-25 Secondary Level III violations to be self-reported annually.
- The NCAA released a final report issuing penalties for the Major Level II-Mitigated Violation to include a one-year probation period, a \$5,000 fine, a two percent scholarship reduction, and recruiting restrictions. All penalties were agreed upon by both the NCAA and the university. UCF also separated employment with the head and assistant coaches for the particular sport prior to self-reporting to the NCAA.
- Hosted weekly meetings with the Registrar's Office and Undergraduate Admissions to discuss NCAA Eligibility. Undergraduate Admission assisted with the admission of student-athletes from NCAA initial eligibility determination through enrollment, ensuring all university policies and procedures were followed.
- Implemented several additional mechanisms to better educate student-athletes, coaches, staff members, and boosters. Held Town Hall meetings for UCFAA staff, as well as worked to provide updates on hot topics and issues with the NCAA including Major Infractions via staff emails. In total, 58 coaches, student-athletes and UCFAA staff members attended these education sessions.
- Implemented education efforts with football student-athlete parents in the form of UCF parent tailgates, during which office staff members were available for guidance and provided reminders of NCAA legislation.
- Provided booster brochures to season ticket holders in the sport of men's basketball and football.
- Attended 56 practices, approved 8 waivers, and attended 95 competitions. Compliance staff members also increased its presence on social media via Twitter, launching a "Tip Tuesday" initiative and providing relevant reminders.

### **REGISTRAR'S OFFICE**

- Responsible for completion of the University's Academic Progress Report (APR) for NCAA athletics, as well as the Graduate Success Rate report for athletics.







**ITEM: INFO-5**

**UCF BOARD OF TRUSTEES  
Audit and Compliance Committee  
February 13, 2020**

**Title:** 2019-20 Compliance and Ethics Work Plan Status - July 1, 2019, to December 31, 2019

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**Background:**

Each fall, University Compliance, Ethics, and Risk (UCER) submits to this Committee a work plan outlining the office's activities to meet the required elements of an effective compliance and ethics program. This update contains a summary of the projects and activities completed by UCER from July 1, 2019, to December 31, 2019.

**Issues to be Considered:**

There are no issues for the committee to consider.

**Alternatives to Decision:**

There is no recommended committee action.

**Fiscal Impact and Source of Funding:**

There is no anticipated fiscal impact.

**Recommended Action:**

There are no specific recommendations.

**Authority for Board of Trustees Action:**

UCF Audit and Compliance Committee Charter and Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs.

**Contract Reviewed/Approved by General Counsel:**

N/A

**Committee Chair or Chair of the Board Approval:**

Chair Joseph Conte has approved adding this item to the agenda.

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**Submitted by:**

Rhonda L. Bishop, Vice President for Compliance and Risk

**Supporting Documentation:**

Attachment A: 2019-20 Compliance and Ethics Work Plan Status - July 1, 2019, to December 31, 2019

**Facilitators/Presenters:**

Rhonda L. Bishop, Vice President for Compliance and Risk

Attachment A



# University Compliance, Ethics and Risk Office

## 2019-20 Work Plan Status July 1, 2019 – December 31, 2019

UCF's comprehensive compliance and ethics program was built based on the elements of an effective compliance program set forth in Chapter 8 of the Federal Sentencing Guidelines, and as required by Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs. The Guidelines and Regulation establish the minimum standards for effective programs. Each year, University Compliance, Ethics, and Risk submits an Annual Workplan to the Audit and Compliance Committee of the Board of Trustees detailing the office's efforts that support an effective program. This report contains the activities committed to in the office's 2019-20 Compliance and Ethics Annual Work Plan and includes the status of those activities.

**1. Provide Oversight of Compliance and Ethics and Related Activities**

Promote accountability among UCF employees for compliance with applicable federal, state, and local laws and regulations, and appoint knowledgeable individuals responsible for developing and implementing a comprehensive compliance and ethics program.

**2. Develop Effective Lines of Communication**

Create communication pathways that allow the dissemination of education and regulatory information and provide a mechanism for reporting compliance activities or concerns.

**3. Conduct Effective Training and Education**

Educate the UCF community on its compliance responsibilities and regulatory obligations, and on the university compliance and ethics program.

**4. Revise and Develop Policies and Procedures**

Revise or develop university regulations along with policies and procedures that reflect UCF's commitment to ethical conduct and compliance with applicable laws and regulations.

**5. Conduct Internal Monitoring and Compliance Reviews**

Identify and remediate noncompliance through proactive review and monitoring of risk areas.

**6. Respond Promptly to Detected Problems and Undertake Corrective Action**

Conduct timely investigations of allegations of noncompliance and provide guidance on corrective actions.

**7. Enforce and Promote Standards through Appropriate Incentives and Disciplinary Guidelines**

Promote the compliance and ethics program and university regulations, policies and procedures, and the consequences of noncompliance.

**8. Measure Compliance Program Effectiveness**

Evaluate the overall compliance and ethics culture of UCF and the performance of the University Compliance, Ethics, and Risk office.

**9. New Regulations and Special Projects**

**2019-20 Compliance and Ethics Work Plan Status**  
**July 1, 2019 – December 31, 2019**

<b>1. Provide Oversight of Compliance and Ethics and Related Activities</b>
<b>Coordinate and conduct bi-monthly meetings of the University Compliance and Ethics Advisory Committee</b>
<ul style="list-style-type: none"> <li>➤ Developed materials and chaired the Compliance and Ethics Advisory Committee meetings in July and October.</li> <li>➤ Provided updates on the Youth Protection Program and the mandatory all-employee Code of Conduct/Speak Up training.</li> <li>➤ Highlights from compliance partners included the reaccreditation of the UCF Police Department, the updated Golden Rule which includes students using apps, mental health awareness training for faculty members, and a new research regulatory process effective in November.</li> </ul>
<b>Conduct quarterly meetings with compliance partners and senior leadership</b>
<ul style="list-style-type: none"> <li>➤ Met with vice presidents, key administrators, and compliance partners to provide updates on compliance and ethics initiatives and discuss any concerns or issues.</li> <li>➤ Provided quarterly Athletics compliance update to the president.</li> </ul>
<b>Meet with executive leadership to update the Compliance and Ethics Accountability Matrix and reaffirm structure of compliance accountability</b>
<ul style="list-style-type: none"> <li>➤ Met with executive leadership to review compliance accountability and updated the Accountability Matrix.</li> </ul>
<b>Serve on and provide compliance guidance to the Title IX workgroup</b>
<ul style="list-style-type: none"> <li>➤ Provided guidance and support to the Title IX coordinator and served on and provided compliance guidance to the Title IX workgroup.</li> </ul>
<b>Serve as a member of the Security Incident Response Team and provide guidance</b>
<ul style="list-style-type: none"> <li>➤ Served as a member of the Security Incident Response Committee and provided review and guidance associated with federal and state privacy and data breach requirements.</li> </ul>

## 2. Develop Effective Lines of Communication

### Prepare and distribute *IntegrityStar*, the compliance and ethics newsletter

- Developed and issued the July 2019 edition of the *IntegrityStar* with a focus on speaking up, including common misconceptions about reporting misconduct, an annual update on IntegrityLine reports and a short training video on Reporting Violations.
  - Article titled *Reluctant to use the UCF IntegrityLine?*
  - Article with an annual update on IntegrityLine reporting.
  - Article titled *Reporting Misconduct – Is the Door Really Open?*
  - *In the Spotlight* highlighting UCF policy, UCF 2-800.1 Fraud Prevention and Detection.
- Developed and issued the November 2019 edition of the *IntegrityStar* with a message from Rhonda Bishop, Vice President for Compliance and Risk and an article from Interim President Thad Seymour Jr.
  - Article titled *Building Upon Our Ethical Culture: A Message from Interim President Thad Seymour Jr.*
  - Article titled *International Compliance Considerations – Export Controls*
  - Article titled *Who are Ombuds?*
  - Audit Unlocked article highlighted fraud scenarios and suggestions for avoiding timecard fraud.

### Administer and promote the UCF IntegrityLine; verify posters are hanging in all employee common areas and IntegrityLine image with link appears on all compliance partner websites

- Continued administration of the UCF IntegrityLine to include review and tracking of all reports, data compilation, trend review, and reporting.
- Continued promoting the UCF IntegrityLine in the *IntegrityStar* newsletter; in compliance videos; in the University Compliance, Ethics, and Risk pamphlet; on the University Compliance, Ethics, and Risk website; on the websites of all compliance partners; tabling events; and through distribution of customized IntegrityLine earbuds and wallet cards.
- Continued providing UCF IntegrityLine wallet cards and pamphlets to all new employees during orientation.
- Confirmed Speak Up posters were in all employee common areas within all buildings and Speak Up icons with hyperlinks to the IntegrityLine were on appropriate websites.
- Developed and implemented an annual communication plan to verify placement of IntegrityLine posters and links.

<b>Coordinate timely responses to regulatory and other external agencies</b>
<ul style="list-style-type: none"> <li>➤ Corresponded with the Department of Defense Inspector General regarding a whistle-blower investigation and provided requested materials and information.</li> <li>➤ Collaborated with the Office of Institutional Equity to review and prepare response to the National Science Foundation (NSF) regarding complaints submitted to the NSF, U.S. Department of Energy, and the National Aeronautics and Space Administration.</li> </ul>
<b>Maintain and promote the compliance and ethics website</b>
<ul style="list-style-type: none"> <li>➤ Promoted the compliance and ethics website in the University Compliance, Ethics, and Risk pamphlets distributed to all new employees.</li> <li>➤ Updated the website to include the July and November 2019 editions of the <i>IntegrityStar</i> newsletter, updated the organizational chart, revised the compliance Accountability Matrix and the Compliance and Ethics Advisory Committee to include changes to compliance partners and members, and added the Annual Report.</li> <li>➤ Updated the “Our Staff” page on the website to reflect changes in personnel.</li> </ul>
<b>Disseminate compliance and ethics program information and educational materials in person during new faculty orientation and the benefits fair</b>
<ul style="list-style-type: none"> <li>➤ Participated in tabling events at both the new faculty orientation and the benefits fair. Provided office pamphlets, earbuds, UCF Employee Code of Conduct books, and Speak Up wallet cards to new personnel. Provided additional information to individuals at each event upon request.</li> </ul>
<b>3. Conduct Effective Training and Education</b>
<b>Track employee completion of mandatory Employee Code of Conduct and mandatory Potential Conflicts – Florida Code of Ethics for Public Officers and Employees online training modules and escalate any non-compliance to senior leadership</b>
<ul style="list-style-type: none"> <li>➤ UCF Employee Code of Conduct / Speak Up! Whistle-blower and Potential Conflicts – Florida Code of Ethics for Public Officers and Employees mandatory training total number of employees who took the online course and passed the final quiz July 1, 2019 – December 31, 2019: <ul style="list-style-type: none"> <li>○ UCF Employee Code of Conduct = 211 new employees trained</li> <li>○ UCF Employee Code of Conduct / Speak Up! Whistle-blower = 229 new employees trained</li> <li>○ Potential Conflicts – Florida Code of Ethics for Public Officers and Employees = 242 new employees trained</li> </ul> </li> </ul>

<b>Launch fifth annual Compliance and Ethics week awareness campaign</b>
<ul style="list-style-type: none"> <li>➤ Scheduled and launched activities for the annual Compliance and Ethics Week awareness campaign during November 4-8, 2019, including a series of “Know the Code” mini training modules on Conflicts of Interest, Gifts and Honoraria, and Protecting Personal Information. Distributed an online photo hunt containing compliance violations. 56 participants completed the trainings and 10 were randomly selected to receive prizes.</li> </ul>
<b>Collaborate with the university’s Clery compliance specialist to develop an online training module, and assist with conducting in person Campus Security Authority training as needed</b>
<ul style="list-style-type: none"> <li>➤ Met with the university’s Clery compliance specialist and discussed adding CSA responsibilities to respective personnel position descriptions to better meet training needs. Developed a plan to identify these positions.</li> <li>➤ Developed a plan to create and implement a campus wide survey to identify CSAs, a training webcourse for CSAs to complete initial training, as well as annual refresher training.</li> </ul>
<b>Promote Gifts and Honoraria and Potential Conflicts online training modules for current employees and track employee completion</b>
<ul style="list-style-type: none"> <li>➤ Continued to promote the online training modules to employees.</li> <li>➤ Total number of existing employees who took the online courses and passed the final quiz: <ul style="list-style-type: none"> <li>○ <i>Gifts and Honoraria</i> = 199 employees</li> <li>○ <i>Potential Conflicts – Florida Code of Ethics for Public Officers and Employees</i> = 86 employees</li> </ul> </li> </ul>
<b>Issue annual memo on Vulnerable Persons Act</b>
<ul style="list-style-type: none"> <li>➤ Annual memo will be prepared and issued in March 2020.</li> </ul>
<b>Develop and implement an annual ethics training program with certifications for senior leadership</b>
<ul style="list-style-type: none"> <li>➤ Vendor options are being explored to develop the training and certifications.</li> </ul>

<b>Develop and launch mandatory Speak Up online training module and escalate any non-compliance to senior leadership</b>
<ul style="list-style-type: none"> <li>➤ Developed a combined UCF Employee Code of Conduct / Speak Up! Whistle-blower training in Webcourses and, in collaboration with Human Resources, auto-enrolled and notified 13,480 employees on September 12, 2019, with a required completion of 30-days. <ul style="list-style-type: none"> <li>○ 85.40% completed the training within the deadline of October 11, 2019.</li> </ul> </li> <li>➤ Delinquent lists were prepared and submitted to the president for circulation to responsible VPs each Monday during cabinet meetings to follow up on non-compliance. <ul style="list-style-type: none"> <li>○ As of October 28, 2019, the completion rate increased to 88.20%.</li> <li>○ Continued efforts to follow up increased the completion rate to 92.50% as of December 31.</li> </ul> </li> </ul>
<b>Promote Youth Protection online training module and monitor compliance for mandatory completion</b>
<ul style="list-style-type: none"> <li>➤ During this report period, Youth Protection training was completed as required by 334 program staff working in programs/activities involving minors as participants where the program staff are responsible for the care, custody, and control of the minor(s).</li> </ul>
<b>Identify additional opportunities to develop and deliver compliance and ethics training</b>

- Developed and delivered mandatory in-person Ethical Leadership training for all employees in positions of director and above. Invitations were emailed to 603 employees to either attend the in-person training session or watch the training online by the required deadline.
  - 88.72% completed the training within the deadline of October 11, 2019.
  - Delinquent lists were prepared and submitted to the president for circulation to responsible vice presidents each Monday during cabinet meetings to follow up on noncompliance.
    - As of October 28, 2019, the completion rate increased to 90.88%.
    - Continued efforts to follow up increased the completion rate to 93.86% as of December 31.
- Provided education and promotion of online training to employees following investigations and in response to questions submitted through our [complianceandethics@ucf.edu](mailto:complianceandethics@ucf.edu) email account.
- Hosted a table at the New Faculty Orientation in August 2019 and the employee benefits fair in October 2019 to raise awareness of the office and provide education on the UCF IntegrityLine and the conflict of interest and commitment reporting.
- Distributed University Compliance, Ethics, and Risk pamphlets and IntegrityLine wallet cards to employees during new employee orientation.

#### **Issue additional regulatory alerts and updates as appropriate**

- Issued the annual communication to all faculty and staff members to remind them of the standards of conduct and reporting responsibilities under Florida ethics laws in October 2019.

#### **4. Revise and Develop Policies and Procedures**

#### **Chair the University Policies and Procedures Committee and provide guidance on policy development**



<ul style="list-style-type: none"> <li>➤ Chaired the University Policies and Procedures Committee. Provided coordination of the committee and management of the online Policies and Procedures Manual.</li> <li>➤ Reviewed and edited policies and procedures prior to submission for approval to the committee. Worked directly with departments, provided guidance, and when needed revised policies to improve content and the communication of expectations to the university community. During this period, the office reviewed and edited four new policies and 19 existing policies that were approved by the committee and president.</li> <li>➤ Announced approved policies to all employees via email, the message includes an invitation to sign up to receive notification when policies are posted and available for comment prior to approval.</li> </ul>
<b>Continue to enforce 2-001.5 University Policy Development policy which requires annual policy reviews by department and mandatory five-year reviews by the University Policies and Procedures Committee</b>
<ul style="list-style-type: none"> <li>➤ Continued progress on the five-year review project in compliance with UCF-2-001.5 University Policy Development to ensure that policies continue to be appropriate and current. Out of 38 policies initially identified as overdue, reduced the overdue count to 10 as of December 31, 2019.</li> </ul>
<b>Support policy development efforts outlined in the TCH Post Investigation Action Plan</b>
<ul style="list-style-type: none"> <li>➤ Communicated with responsible individuals on respective policies, procedures, and guidelines and offered feedback.</li> </ul>
<b>Review and update Policy 2-700.1 Reporting Misconduct and Protection from Retaliation</b>
<ul style="list-style-type: none"> <li>➤ Policy was revised, posted for public comment for two weeks, approved by the University Policies and Procedures Committee on September 26, 2019, and then signed by the president on October 4, 2019.</li> </ul>
<b>Begin bi-annual review of the UCF Employee Code of Conduct</b>
<ul style="list-style-type: none"> <li>➤ Began tracking edits to include feedback provided by compliance partners during the review of mandatory Code of Conduct training.</li> </ul>
<b>Serve as members of the HIPAA Collaborative to develop university policies and procedures on HIPAA compliance</b>

## 5. Conduct Internal Monitoring and Compliance Reviews

### Manage university-wide conflict of interest and commitment processes; begin efforts to migrate to a new online reporting system

- In preparation for the 2019-20 conflict of interest and commitment disclosure process, revised training modules to reflect updates from the previous year and provided the trainings to faculty and staff members as an online resource.
  - Implemented communication plan for the 2019-20 conflict of interest and commitment online disclosure process and launched the new disclosure year on August 12, 2019.
  - Distributed communications, monitored online disclosure submissions, conducted reviews, and worked with faculty and administrators to resolve potential conflicts. Tracked compliance rates and worked with Academic Affairs to address noncompliance.
  - At the start of the report year, notified 2,950 employees by email to submit an online disclosure and 2,454 submitted within the deadline achieving an 83% compliance rate with employee submissions prior to the deadline. (30-day compliance rate in 2017-18 was 98.4%, in 2018-19 the rate dropped to 88% due to increased demand on the office of University Compliance, Ethics, and Risk without additional resources to support the demand; the rate continues to drop this year in 2019-20 to 83%)
    - As of December 31, 2019, the overall compliance rate was 98%
  - Conflict of interest reviews outside the online system were also tracked and included 233 requests for review of potential conflicts and guidance provided to employees and departments.
  - Reviewed and provided feedback on eight research exemption requests prior to coordinating with the provost, president, and Chair of the Board of Trustees for approval as required by state statute.
  - Received and completed 68 reviews of potential conflicts of interest associated with the attendance at conferences or events sponsored by vendors.
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- Served on the UCF Health Sciences HIPAA Collaborative, a university-wide task force involved with the development of a single set of HIPAA Privacy and Security policies for the university. Provided guidance and communicated compliance expectations for development of policies.

<b>Manage university-wide Youth Protection Program; begin efforts to source and implement a software solution to manage registration process</b>
<ul style="list-style-type: none"> <li>➤ Processed 98 registrations for youth programs.</li> <li>➤ Attended the Higher Education Protection Network Conference.</li> <li>➤ Responded to inquiries by departments seeking additional information on state and university requirements, met with departments upon request.</li> </ul>
<b>Continue compliance partner reporting</b>
<ul style="list-style-type: none"> <li>➤ Compliance partners provided updates on their program activities during committee meetings and through separate meetings and discussions when significant issues and challenges arose.</li> <li>➤ Compliance partner 2019 annual reports were consolidated with the activities of University Compliance, Ethics, and Risk and published in the 2019 compliance and ethics program annual report in November.</li> </ul>
<b>Collaborate with the director of enterprise risk and insurance management to conduct a formal risk assessment</b>
<ul style="list-style-type: none"> <li>➤ Provided university leadership with an overview of enterprise risk management (ERM).</li> <li>➤ Determined internationally recognized risk standard as the basis for the UCF ERM program.</li> <li>➤ Identified high-level categories for university risk universe.</li> <li>➤ Continued to develop university approach to risk identification and assessment to include all compliance areas.</li> </ul>
<b>Review UCF IntegrityLine and department database for trends, risk areas, and address appropriately</b>
<ul style="list-style-type: none"> <li>➤ Identified a spike in IntegrityLine reports following all-employee mandated Code of Conduct / Speak Up! Training as well as an increase in requests to the compliance and ethics email account regarding potential conflicts of interest.</li> </ul>

## 6. Respond Promptly to Detected Problems and Undertake Corrective Action

### Receive and evaluate UCF IntegrityLine reports and allegations of misconduct made directly to the office and conduct investigations

- Provided administration and oversight of the UCF IntegrityLine to include review and tracking of all reports until completion, data compilation, trend review, and reporting. Received 99 reports through the UCF IntegrityLine alleging misconduct since July 1, 2019.
- Coordinated triage of reports with University Audit and the Office of Institutional Equity. When appropriate, reports were referred to a compliance partner or University Audit for review or investigation. During this time, 54 cases were investigated and closed.
- Received six allegations of misconduct directly to University Compliance, Ethics, and Risk. Four of these cases are still ongoing.

### Provide recommendations for corrective actions and improvement of ethical conduct

- Continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.

7. Enforce and Promote Standards through Appropriate Incentives and Disciplinary Guidelines
<b>Develop and promote compliance and ethics incentive opportunities</b>
<ul style="list-style-type: none"> <li>➤ Recognized a faculty member for his outstanding efforts in compliance and ethics in the July 2019, edition of the <i>IntegrityStar</i> newsletter.</li> <li>➤ The faculty member proactively identified unallowable gifts allowing our office to address issue directly with the vendor and educate faculty.</li> </ul>
<b>Work with Human Resources to develop new employee appraisal templates that include compliance and ethics as a performance measure</b>
<ul style="list-style-type: none"> <li>➤ Corresponded with the associate vice president and chief HR officer regarding the addition of a compliance and ethics performance measure and provided samples used by other universities. HR launched a project to update appraisals and automate the process.</li> </ul>
<b>Promote awareness of UCF regulations, policies and procedures, and regulatory requirements</b>
<ul style="list-style-type: none"> <li>➤ Highlighted in the July 2019 edition of the <i>IntegrityStar</i> nine new and revised UCF policies and fourteen new and revised regulations that had been implemented since the March 2019 <i>IntegrityStar</i> edition.</li> <li>➤ Highlighted in the Nov 2019 edition of the <i>IntegrityStar</i> seven new and revised UCF policies and sixteen new and revised regulations that had been implemented since the July 2019 <i>IntegrityStar</i> edition</li> <li>➤ Distributed a campus email to all employees alerting them of the approval of 14 new or revised policies implemented from July 1, 2019 – December 31, 2019.</li> </ul>
<b>Promote accountability and consistent discipline</b>

- Following investigations with outcomes of substantiated employee misconduct, provided recommendations for appropriate discipline to ensure accountability and consistency in corrective actions.
- Continued serving as the point of contact and source for guidance to research compliance related to scientific misconduct, export controls, conflict of interest, and development of policies and procedures.

## 8. Measure Compliance Program Effectiveness

### Develop and issue the University Compliance, Ethics, and Risk Annual Report

- Compiled and designed the annual report for 2018-19 which included the activities of our compliance partners and programs across the university.
- Report finalized and issued in November 2019.

### Launch third Compliance and Ethics Culture Survey to benchmark against 2016 and 2018 results

- Obtained quotes from three vendors with expertise in institutional compliance and ethics culture surveys, selected the vendor and began planning the project. Survey is on target to launch in March 2020.

### Prepare and deliver compliance efficiency and benchmarking metrics report to the Board of Trustees

- Report prepared and presented to the Board Audit and Compliance Committee during the August 2019 meeting.

### Collaborate with Florida university peers and BOG Inspector General to define single set of effectiveness standards for use in SUS effectiveness reviews; engage third party to conduct the five-year review once finalized

- Final draft of the effectiveness standards was distributed in October 2019 for a final review by all SUS consortium members. Standards will be finalized during the SUS in-person meeting in Spring 2020.

<b>Develop, measure, and track department process improvement efforts using the university assessment process</b>
<ul style="list-style-type: none"> <li>➤ Outcomes and measures supporting the continuous improvement of several areas such as the UCF IntegrityLine continue to be reviewed, measured, and improved.</li> </ul>
<b>9. New Regulations and Special Projects</b>
<b>Oversee compliance efforts with National Institute of Standards and Technology 800-171 (NIST) federal requirements</b>
<ul style="list-style-type: none"> <li>➤ The vice president for compliance and risk initiated a NIST workgroup to move the university forward towards compliance.</li> <li>➤ Set a bi-weekly schedule</li> <li>➤ Identified immediate compliance needs</li> <li>➤ Charged workgroup with developing an action plan and timeline</li> </ul>
<b>Oversee compliance efforts with European Union General Data Protection Regulation (GDPR)</b>
<ul style="list-style-type: none"> <li>➤ Developed a position description to hire a director, data privacy to support privacy compliance, including oversight of GDPR compliance.</li> </ul>

**ITEM: INFO-6**

**UCF BOARD OF TRUSTEES  
Audit and Compliance Committee  
February 13, 2020**

**Title:** Post Investigation Action Plan

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**Background:**

The Audit and Compliance committee was charged by the Chair of the Board of Trustees to develop a Board plan for oversight of the implementation of recommendations from the inappropriate transfer of E&G funds to construction. As requested by the Board of Trustees, University Audit and University Compliance, Ethics, and Risk accumulated all recommendations, sorted them by similarity, assigned a theme, ranked them by risk, and worked with leadership to assign the appropriate university staff and obtain an action plan with target completion dates for each recommendation. This plan was approved by the Board of Trustees on July 18, 2019. The vice president for compliance and risk was charged by the interim president with responsibility for monitoring and implementation of the post investigation action plan. Attachment A includes a summary of the progress on the action plans since July 2019 as well as the full action plan with a status for each recommendation.

**Issues to be Considered:**

None. Committee was assigned by the Board of Trustees to monitor the progress of the action items, request status updates on a periodic basis, and work with UCF management, the Board of Governors, and the Board of Trustees to implement remediation efforts.

**Alternatives to Decision:**

N/A

**Fiscal Impact and Source of Funding:**

Several of the recommendations will require additional resources including the hiring of more staff and developing training programs and related materials.

**Recommended Action:**

Committee to actively monitor the progress of the action items, request status updates on a periodic basis, and work with UCF management, the Board of Governors, and the Board of Trustees to implement remediation efforts.

**Authority for Board of Trustees Action:**

UCF Audit and Compliance Committee Charter.

**Contract Reviewed/Approved by General Counsel:**

N/A



**Committee Chair or Chairman of the Board approval:**

Chair Joseph Conte has approved adding this item to the agenda.

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**Submitted by:**

Rhonda L. Bishop, Vice President for Compliance and Risk

**Supporting Documentation:**

Attachment A: Post Investigation Action Plan

**Facilitators/Presenters:**

Rhonda L. Bishop, Vice President for Compliance and Risk

Attachment A

**Pending Recommendation List**

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
53	Association of Governing Boards	AGB May 15, 2019 Report	Board meetings: Productive board meetings feature candid conversation, rely on adequate committee and staff reports (not too little and not too much), use a consent agenda to allow time for important discussions, avoid the addition of late or understaffed items, and are conducted in a professional manner that reinforces the image of the board as a responsible fiduciary body. Planning for board meetings should focus on agendas and how they are set, the time spent on perfunctory versus strategic issues, the quality of committee communications with the board, the scope and quality of staff presentations, the tone of member interactions, and the chair's responsibility to short-circuit irrelevant distractions. It is essential for the UCF president to recognize that engaging with the board—most especially with the board chair and committee chairs—is fundamental to a collaborative leadership structure. Delegating board governance and board priorities to other staff will ultimately weaken institution governance and a president's standing.	Low	BOT & Staff Interaction	Board Office	Janet Owen	All BOT Committees	This has been/will be addressed in several ways: 1) Reviewing the Presidential Delegation of Authority, which currently requires the board to spend significant time on "perfunctory" matters. 2) In Fall 2018, the administration required all committee agendas to be approved by committee chairs, ensuring their significant input in agenda development. This continues. 3) Develop a board "Statement of Expectations" to guide individual and collective behavior. 4) Approve Board Operating Procedures that oversee submission guidelines, deadlines, etc. 5) Interim President Seymour has (a) weekly calls with the BOT chair, as well as monthly in-person meetings, (b) monthly meetings with the vice chair (c) monthly calls with committee chairs, (d) as well as regular meetings/calls with trustees and unscheduled, issue-oriented calls. 6) Board workshops have been built into the 2020 BOT schedule so the president and board can have deliberate "big picture" discussions.	This item is completed as of the September 19 Board meeting. The agenda supports the implementation of the recommendations contained in this item: the preparation for this meeting intricately involved the Chair and committee chairs; the focus is on strategic issues (information items) to promote meaningful discussion and engagement of Board members; staff presentations are kept to a minimum to encourage more Board interaction; agenda items are also strategically developed to provide the Board with an accounting of certain expenditures (for example, the Distance Learning fee).	Completed	September-19
8	Board of Trustees	Board of Trustees May 16, 2019 Meeting	University Audit will work with UCF management and staff to identify PeopleSoft automated internal control enhancements to reduce inappropriate or unnecessary system access, block or flag inappropriate financial transactions, as well as to develop monitoring reports for activities such as large dollar transfers and the timing and amount of construction project funding transactions.	High	Internal Control Redesign & Process Enhancements	CFO, University Audit (Oversight)	Kristie Harris, Robert Taft (Oversight)	Audit and Compliance Committee	Finance and Accounting in conjunction with University Audit, will evaluate both automated preventative and detective controls to prevent or flag potentially inappropriate transfer of funds and source/use concerns. Discussed possible system solutions and policy enhancements with Rebecca Vilsack (IT) and others (facilities and general accounting staff). We have determined that most of the issues could be resolved through enhanced policies and management oversight. This work is near completion, the transfer checklist is being reviewed and revised and the workflow setup is in process. The control has been implemented but awaiting testing sample for verification in production environment. Adjusted proposed completion date from December 2019 to April 2020.		In Progress	April-20
9	Bryan Cave Investigation	Bryan Cave January 17, 2019 Report	The University should explore ways in which technology could be used to enhance its internal controls, such as automated workflows within the budget and general ledger systems that flag transactions which may constitute a violation of BOG regulations and/or state law concerning the use of state appropriated funds.	High	Internal Control Redesign & Process Enhancements	CFO, University Audit (Oversight)	Kristie Harris, Robert Taft (Oversight)	Audit and Compliance Committee	Finance and Accounting will evaluate possible technology solutions or other options to enhance internal controls and develop an appropriate plan for implementation. Discussed possible system solutions and policy enhancements with Rebecca Vilsack (IT) and others (facilities and general accounting staff). We have determined that most of the issues could be resolved through enhanced policies and management oversight. This work is near completion, the transfer checklist is being reviewed and revised and the workflow setup is in process. The control has been implemented but awaiting testing sample for verification in production environment. Adjusted proposed completion date from December 2019 to April 2020.		In Progress	April-20

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
4	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Checks and balances must be instituted to ensure that no high-ranking administrator becomes a single point of both information and authority with respect to decisions involving significant sums of public funds. Boards of Trustees and the Board of Governors should require universities to notify General Counsel, audit and compliance, and Board of Governors staff of the substance of such decisions. Compliance staff must have authority and opportunity to question the legitimacy of such decisions.	High	Culture, Ethics, & Governance	President's Office	Thad Seymour	Audit and Compliance Committee	1) In Fall 2018, then-President Whittaker created new Chief Financial Officer and Chief Operating Officer positions to separate functions and provide internal checks and balances in funding authority and decision-making; in January 2019 the BOT made that change official board policy. 2) In Fall 2018, the BOT initiated a new requirement for certifications to the board as to the appropriate source of funds for all UCF construction projects. The required signatures are the Chief Financial Officer, the Vice President presenting the item, the Vice President and General Counsel and the President. 3) In Fall 2018, then-President Whittaker initiated new requirement for real-time audits for capital projects that exceed \$2 million. 4) The administration is pursuing a new position of Chief Accountability Officer to help UCF rebuild a culture of ethics, integrity and accountability. 5) Interim President Seymour has scheduled regular update meetings with the chief audit and compliance officers. This is in addition to any urgent meetings needed. 6) UCF has hired a new Director of Enterprise Risk and Insurance Management	All action plan items completed with the last being the VP for Compliance and Risk start date on September 9, 2019.	Completed	September-19
5	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Each SUS institution should foster a culture that respects and responds to Auditor General Audit Findings.	High	Culture, Ethics, & Governance	President's Office	Thad Seymour	Audit and Compliance Committee	During his cabinet meeting on October 21, President Seymour communicated his expectations for cooperation with the Auditor General. Additionally, he will send a communication when the next Auditor General Report is issued (expected in January 2020) with a link to the report from the AG website or as an attachment stating: 1) Management (including the President, a BOT representative and other key UCF personnel) met with the Auditor General at the exit conference to discuss the proposed report and any draft recommendations. (hopefully there won't be any); 2) UCF will continue to provide detailed responses and action plans with deadlines for all recommendations contained in this final report and all future Auditor General reports; 3) The President encourages all personnel working with the Auditor General to continue to be fully transparent and provide all requested information in a timely and complete manner; 4) UCF's goal is to establish an internal control environment and sound financial processes that will reduce the risk of any material weaknesses impacting the reporting of our financial results; 5) Interested employees can go to the Auditor General website to find all reports issued relating to UCF.		In Progress	January-20

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
26	Association of Governing Boards	AGB May 15, 2019 Report	Risk assessment: In light of the disruptive forces that currently affect all of higher education, board attention to the myriad risks associated with governing a massive, complex public enterprise like UCF is highly recommended. A workup of priority risks (a heatmap) by staff and external advisors should be a major topic of board discussion at least annually, and the subject of a board risk assessment committee regularly. A sophisticated risk assessment process at the board level might well have anticipated the crisis brought on by the Trevor Colburn Hall fiasco.	Medium	Culture, Ethics, & Governance	University Compliance, Ethics, and Risk	Rhonda Bishop	Audit and Compliance Committee	UCER will develop and present a plan to the Audit and Compliance Committee outlining the ERM Program and timelines for a university-wide risk assessment and communicate that back to the full Board. The work in this area continues and is on target for the June 2020 completion. The office has provided university leadership with an overview of ERM, determined internationally recognized risk standard as the basis for the UCF ERM program, and identified high-level categories for university risk universe. The office is continuing to develop the university approach to risk identification and assessments. A revised Audit and Compliance Committee Charter that incorporates ERM oversight will be brought forward for the Committee's review and approval during the February meeting (December meeting was postponed).		In Progress	June-20
27	Board of Trustees	Board of Trustees May 16, 2019 Meeting	Based on a motion that was made and approved during the April 23, 2019, Audit and Compliance Committee meeting, University Audit will work with management to obtain funding for additional new lines/positions. These lines/positions will focus on financial controls, data analysis and completing the increasing number of investigations being received through the IntegrityLine and other sources as described earlier.	Medium	Culture, Ethics, & Governance	University Audit	Robert Taft	Audit and Compliance Committee	A staffing plan is being developed including new positions and reporting structure. Job descriptions will be created and edited and then submitted to HR for salary analysis prior to posting for hire.	Staffing plan was developed and approved, funding has been secured for three additional FTE and a timeline to fill all positions has been established. The first position has already been posted and all others will be posted by March 2020. Original completion date was targeted for December 2019 but it has been completed early.	Completed	November-19
28	Board of Trustees	Board of Trustees May 16, 2019 Meeting	Under BOG Regulation 4.003, at least once every five years, the president and the Board of Trustees shall be provided with an external review of the Compliance and Ethics Program's design and effectiveness and any recommendations for improvement, as appropriate. The first external review shall be initiated within five years from the effective date of the regulation, which is 2021. The assessment shall be approved by the Board of Trustees and a copy provided to the Board of Governors. It was the expectation of University Compliance, Ethics, and Risk that the new vice president for Compliance, Accountability, and Ethics would commission such report upon his or her hire. However, the office will discuss with senior leadership the feasibility of initiating the review sooner, with the expectation that resources to support the review will be provided.	Medium	Culture, Ethics, & Governance	University Compliance, Ethics, and Risk	Rhonda Bishop	Audit and Compliance Committee	Collaborate with Florida university peers and BOG IG to define single set of effectiveness standards for use by SUS in effectiveness reviews. Once finalized, UCER will engage a third party to conduct the five-year review. Engagement of the third-party with a timeline for the review will be completed by June 2020. Received final draft SUS effectiveness standards for review. The standards will be finalized and approved during the winter SUS meeting.		In Progress	June-20
35	Board of Trustees	Board of Trustees May 16, 2019 Meeting	University Audit will initiate a quarterly financial control evaluation and certification program based on customization of Section 302 of the Sarbanes-Oxley Act for publicly traded companies <a href="https://www.sarbanes-oxley-101.com/SOX-302.htm">https://www.sarbanes-oxley-101.com/SOX-302.htm</a> . This program will include the completion of a checklist to review process, system and regulatory changes along with a review of material transactions taking place during the period to identify any potential areas of concern. A Financial Statement Disclosure Committee consisting of key members of management will be formed to perform this work. University Audit recommends that a member of the Board of Trustees be named as a member of this committee.	Medium	Internal Control Redesign & Process Enhancements	University Audit	Robert Taft	Audit and Compliance Committee	Will leverage available resources and look to hire staff with prior financial controls/SOX experience. This recommendation was not made by the BOT but was instead a suggested commitment made by University Audit to explore with management the feasibility of implementing Sarbanes Oxley type of financial statement preparation controls.	In discussions with management, it was determined that a formal "SOX-lite" certification process when not required would be cost prohibitive to the university. This suggestion was proposed by University Audit and is not required by state regulations. The university will continue to strengthen the policies and controls outlined in a number of other recommendations and will re-evaluate the control environment following implementation.	Completed	November-19
36	Board of Trustees	Board of Trustees May 16, 2019 Meeting	University Audit will work with UCF management to verify that all follow-up activities the university has committed to in the Auditor General's operational report and all other reports are fully implemented. All identified issues will be tracked in University Audit's audit management software.	Medium	Monitoring Post-Transaction Activities	University Audit	Robert Taft	Audit and Compliance Committee	Perform follow-up work and provide a status update to the BOT Audit and Compliance committee at a future 2019 meeting.	University Audit tracked the Auditor General (AG) recommendations from its operational report until all items were completed. The AG is currently conducting fieldwork for its next financial statement audit. Their report is expected to be issued early 2020. Any issues noted in the upcoming report will be monitored by University Audit. This update is scheduled for the December Audit and Compliance Committee.	Completed	November-19

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
49	Board of Trustees	Board of Trustees May 16, 2019 Meeting	University Compliance, Ethics, and Risk will implement, at a minimum, senior management annual ethics training with a signed statement that they have taken the training, their direct reports are trained, and they are in compliance with university, SUS, and state regulations and policies.	Medium	Training & Awareness	University Compliance, Ethics, and Risk	Rhonda Bishop	Audit and Compliance Committee	UCER will develop a program and plan for implementation by June 2020. The office is currently exploring third party options for developing the training and certification process.		In Progress	June-20
29	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Public universities should employ sufficient Audit and Compliance staff to protect the interests of taxpayers and students.	Medium	Culture, Ethics, & Governance	President's Office	Thad Seymour	Audit and Compliance Committee	A staffing plan was developed including new positions and reporting structure. Job descriptions will be created and edited and then submitted to HR for salary analysis prior to posting for hire. Developed and approved plan, funding and timeline for recruiting will be completed by December 2019. University Audit has an approved staffing plan, has secured funding, and a timeline for filling the positions. University Compliance, Ethics, and Risk has finalized its proposed staffing plan and presented it to the president for review. Proposed completion date was changed from December 2019 to February 2020 to allow additional time for the president's office to identify funding to support the staffing needs.		In Progress	February-20
30	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Boards of Trustees should review each state audit finding, be fully advised by legal counsel, audit staff and trained administrators of the seriousness of findings of unlawful operations or activities, and maintain regular review of institutional responses until compliance is achieved and certified by the university's chief audit executive, Board of Governors Inspector General, or the Auditor General	Medium	Culture, Ethics, & Governance	University Audit	Robert Taft	Audit and Compliance Committee	As noted in several other recommendations, open AG audit issues will be tracked by UCF Audit. The Board Chair or Chair of the Audit and Compliance meeting are invited to AG exit conferences. Draft responses to AG reports will be provided to specific BOT members prior to sending to AG.	Audit has been and will continue to take the steps outlined in the action plan. Any issues from the upcoming AG Financial Audit report (hopefully none) will be added to the tracking work. Process is outlined in the UCF Audit Operations Manual.	Completed	September-19
38	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Regular internal operational audits to monitor compliance with such policies (Policies developed to ensure adherence to budget and planning laws and regulations).	Medium	Monitoring Post-Transaction Activities	University Audit	Robert Taft	Audit and Compliance Committee	Will look at scheduling a budget process audit or consulting project once the current process is redefined and is implemented or is being implemented. Will work with management and BOT to determine which type of audit project would add the most value. Will discuss with CFO at future meeting.	During discussions with Dennis C on audit/advisory topics agreed that cash flow monitoring/Treasury operations, Investments and Budget process audit would be good audit topics and we have them on our watch list to do once we actually have updated processes to audit. In addition, I had a discussion with Kathy M on a mid-year review (February 2020 or so) on carryforward to see how the activity year to date matches what has been proposed in the recently developed carryforward plan. This item is closed; this item appears as one of the six standard objectives for every audit; reports and updates will be provided during within University Audit's update to the Audit and Compliance Committee.	Completed	September-19
39	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Capital Outlay Budgets, Fund Composition Reports and E&G carry forward expenditures should be routinely audited.	Medium	Monitoring Post-Transaction Activities	University Audit	Robert Taft	Audit and Compliance Committee	University Audit will continue to perform real time capital project monitoring through December 2021 and will perform a mid fiscal year review of E&G carry forward spending activity and trends in the March 2020 timeframe. The audit approach for Fund Composition related activities is still being evaluated. Adjusted the proposed completion from January 2020 to March 2020 to allow additional time for this final step to be completed.		In Progress	March-20
40	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Internal auditors should prioritize audits of E&G carry forward distributions and capital project funding.	Medium	Monitoring Post-Transaction Activities	University Audit	Robert Taft	Audit and Compliance Committee	Look at current risk assessment process to determine how to adjust criteria to increase audit work to be done around this area.	Real time capital project monitoring continues and is scheduled through December 2021. A mid fiscal year review of E&G carry forward spending activity and trends is scheduled for March 2020.	Completed	November-19
56	Board of Trustees	Board of Trustees May 16, 2019 Meeting	Compliance efficiency and benchmarking metrics will be provided at the next Board of Trustees Audit and Compliance Committee meeting.	Low	Culture, Ethics, & Governance	University Compliance, Ethics, and Risk	Christina Serra	Audit and Compliance Committee	Preparing report for August 8, 2019 meeting.	Report presented and discussed at the August 8, 2019 Audit and Compliance Committee Meeting.	Completed	August-19

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
58	Board of Trustees	Board of Trustees March 13, 2019 Meeting	Audit and Compliance Committee to review and consider extending real time audits to all major financial commitments that are beyond budget or major changes to budgets throughout the year and provide recommendations to the full board.	Low	Monitoring Post-Transaction Activities	University Audit	Robert Taft	Audit and Compliance Committee	University Audit has performed an initial assessment and has not identified any other real time audit opportunities beyond the continued work on capital projects that would provide significant value to the university. After review, it was determined that other standard audits and advisory projects will be the most effective and efficient approach for using our resources. This will be discussed during the December Audit and Compliance Committee meeting. The December Audit and Compliance Committee meeting was postponed to February.		In Progress	February-20
59	Board of Trustees	Board of Trustees May 16, 2019 Meeting	University Audit will monitor changes to Florida statutes relating to whistle-blower eligibility and determination criteria and adjust university policies and internal procedures accordingly	Low	Policies & Procedures	University Audit	Robert Taft	Audit and Compliance Committee	Work with UCF General Counsel, BOG IG and other Chief Audit Executives to keep up on legal and operational issues.	As part of University Audit's ongoing monitoring of state requirements, the office attends SUAC and BOG IG meetings and discuss upcoming changes to statutes. Additionally, the office obtains notifications directly from the BOG when there are new or proposed regulation changes. While there is a potential Florida Senate Bill relating to whistleblower program coming up in the next Legislative session, there are no other planned changes that have been identified at this time. The office will continue to monitor and make appropriate changes to policies and procedures. Original completion date was targeted for December 2019 but was completed early.	Completed	November-19
60	Board of Trustees	Board of Trustees May 16, 2019 Meeting	University Compliance, Ethics, and Risk and University Audit will, as appropriate, review and update current policies related to reporting misconduct and investigations, adding new policies as necessary.	Low	Policies & Procedures	University Compliance, Ethics, and Risk and University Audit	Rhonda Bishop and Robert Taft	Audit and Compliance Committee	Review policies to determine updates as necessary.	The Reporting Misconduct and Protection from Retaliation Policy was revised and approved by the University Policies and Procedures Committee on September 26 and the President on October 4, 2019. No changes necessary to the Whistle-blower policy.	Completed	October-19
61	Board of Trustees	Board of Trustees May 16, 2019 Meeting	University Compliance, Ethics, and Risk along with University Audit will develop and deliver the following: i. UCF Employee Code of Conduct training which includes awareness of reporting options available to employees and the UCF IntegrityLine ii. Online training covering university policies on reporting misconduct and protection from retaliation and whistle-blower protections, the reporting options available to employees, and the UCF IntegrityLine	Low	Training & Awareness	University Compliance, Ethics, and Risk, University Audit, and President's Office	Rhonda Bishop, Robert Taft, Tom Hope	Audit and Compliance Committee	On-line module and communication plan targeted for distribution in late Summer/early Fall.	The UCF Employee Code of Conduct online training module had already been developed and contained a section on the UCF IntegrityLine. A newly developed Speak Up! Whistle-blower training module was developed, paired with the Code of Conduct training and launched as mandatory training. Interim President Seymour announced the mandatory training in an all employee email August 30, 2019. All employees were auto-enrolled in the UCF Employee Code of Conduct / Speak Up! Whistle-blower Training on September 12, 2019 and received an email notification with instructions on how to access with a deadline of October 11, 2019. In-Person mandatory Ethical Leadership Training took place on September 18, 2019 and recorded for those who could not attend. Reminder emails were scheduled weekly to those who had not yet completed either training. Training status reports were submitted in advance of Monday Cabinet Meetings for the Interim President to address with leadership. On October 14, 2019 the online training completion rate was 85.40%; the names of those who did not complete the training and in-person requirement were sent to the Interim President. The President's office will continue to follow up through the VPs, accommodating extensions as necessary (UFF bargaining) until all training is completed.	Completed	October-19

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
62	Board of Trustees	Board of Trustees May 16, 2019 Meeting	University Compliance, Ethics, and Risk will continue training and advertising on the UCF IntegrityLine through the online training modules and the IntegrityStar, will confirm Speak Up posters are in all employee common areas within all buildings, and Speak Up icons with hyperlinks to the IntegrityLine are on appropriate websites	Low	Training & Awareness	University Compliance, Ethics, and Risk	Rhonda Bishop	Audit and Compliance Committee	Confirming all IntegrityLine posters and icons are posted where they should be and continue training and awareness efforts on the IntegrityLine.	The office developed and implemented a UCF IntegrityLine Annual Communication Plan that includes: 1) annual review and confirmation that IL image with hyperlink appears on all compliance partner websites, posters in all employee common areas, wallet cards and office brochures included in all new hire packets; 2) review and revision as necessary, Reporting Misconduct Policy, Code of Conduct, Mandatory Training and office brochure; 3) Marketing efforts to include three editions of the IntegrityStar newsletter, tabling events, annual C&E week, and IntegrityLine bus. Additionally, a newly developed Speak Up! Whistle-blower training module was developed, paired with the Code of Conduct training and launched as mandatory training. Next year it will be combined with the revised COC. (This item was originally marked with Dec 2019 target completion but was completed early)	Completed	October-19
63	Board of Trustees	Board of Trustees May 16, 2019 Meeting	University Audit will provide face-to-face whistle-blower determination training as requested or if retaliation activities are substantiated for a specific area of the university.	Low	Training & Awareness	University Audit	Robert Taft	Audit and Compliance Committee	Develop a PowerPoint for presentations and schedule training as needed.	The training presentation was developed and delivered to requested audiences. University Audit will continue to look for opportunities and audiences to train on this topic and will train as requested.	Completed	November-19
64	Bryan Cave Investigation	Bryan Cave January 17, 2019 Report	The University should consider the need for improved training and communications regarding its whistleblower program designed to increase awareness of the program and encourage employees to report known or suspected violations of law, regulation or University policy.	Low	Training & Awareness	University Compliance, Ethics, and Risk, University Audit, and President's Office	Rhonda Bishop, Robert Taft, Tom Hope	Audit and Compliance Committee	On-line module and communication plan targeted for distribution in late Summer/early Fall.	The UCF Employee Code of Conduct online training module had already been developed and contained a section on the UCF IntegrityLine. A newly developed Speak Up! Whistle-blower training module was developed, paired with the Code of Conduct training and launched as mandatory training. Interim President Seymour announced the mandatory training in an all employee email August 30, 2019. All employees were auto-enrolled in the UCF Employee Code of Conduct / Speak Up! Whistle-blower Training on September 12, 2019 and received an email notification with instructions on how to access with a deadline of October 11, 2019. In-Person mandatory Ethical Leadership Training took place on September 18, 2019 and recorded for those who could not attend. Reminder emails were scheduled weekly to those who had not yet completed either training. Training status reports were submitted in advance of Monday Cabinet Meetings for the Interim President to address with leadership. On October 14, 2019 the online training completion rate was 85.40%; the names of those who did not complete the training and in-person requirement were sent to the Interim President. The President's office will continue to follow up through the VPs, accommodating extensions as necessary (UFF bargaining) until all training is completed.	Completed	October-19

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
1	Board of Governors	Board of Governors January 31, 2019 Audit and Compliance Committee Meeting	Build a strategic plan and brief to the Board of Governors on: (1) how UCF grew so fast; (2) how big it should be; and (3) what are the controls to govern growth.	High	BOT & Staff Interaction	President's Office	Thad Seymour	Board Chair	BOG officials clarified the task to UCF Leadership to reflect a request for an enrollment plan instead of a strategic plan. President Seymour created an Enrollment Management Taskforce, consisting of faculty, staff, deans, administration, SGA and the chair of the BOT. He charged the taskforce to "define a 10-year enrollment strategy that supports student and faculty success, meets regional needs, and aligns with state goals to further UCF's pursuit of excellence." Update provided in October. The Task Force is now in its second phase, with subgroups looking at international, graduate and online in addition to traditional undergrads. In addition there is a major ready group looking at student success. Concurrently, the finance team is building a financial model to understand cost implications. The due date is January for final recommendations. Proposed completion date adjusted from October 2019 to January 2020. This issue may also be satisfied by ongoing conversations between the UCF President, the Chancellor, UCF BOT Chair and the BOG Chair. The presentation of our annual accountability plan to the BOG in June 2019 and again in June 2020 may serve to satisfy the BOG that the work has been done and UCF is governing its growth. Date was adjusted to June 2020.		In Progress	June-20
19	Association of Governing Boards	AGB May 15, 2019 Report	Board-president relationship: The relationship between the board, especially as represented by its chair, and the president works best when it is a leadership partnership characterized by common goals for the university, well defined areas of respective authority, and recognition of the many topics that require discussion and collaboration. Mutual respect, transparency, and openness to constructive criticism are essential attributes of the relationship, shaped by a regular pattern of communication. The chair speaks for the board; the president speaks for the university. The president should actively participate in board discussions, recognizing that when it comes to a vote, the board alone votes and prevails. Presidential assessment and compensation should be delegated to a committee but involve the whole board. Participation in chair-president training and coaching has proven useful especially when the institution faces challenges as serious as UCF's.	Medium	BOT & Staff Interaction	Board Office	Janet Owen	Board Chair	Interim President Seymour has weekly calls with the BOT chair, as well as monthly in-person meetings. These are in addition to unscheduled, issue-oriented calls. The president has monthly meetings/calls scheduled with the incoming vice chair and monthly calls with committee chairs, as well as regular meetings/calls with trustees. Board workshops have been built into the 2020 BOT schedule so the president and board can have deliberate "big picture" discussions. The Compensation and Labor Committee reviews presidential performance and compensation annually. Additionally, the Board of Trustees Statement of Expectations approved by the BOT on November 14, 2019 outlines the roles of the Board and the president.		In Progress	June-20



**Pending Recommendation List**

Post Investigation Action Plan - *Includes all updates since July 18, 2019*

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
2	Association of Governing Boards	AGB May 15, 2019 Report	<p>Crisis leadership: The board should adopt an expanded approach to crisis leadership that goes beyond traditional risk management and addresses strategic leadership going forward. The board also should ensure all of those involved in achieving this recommendation understand it.</p> <p>We recommend three interrelated activities in asserting expanded crisis leadership following the Trevor Colbourn Hall (TCH) failure: (1) continue to make the necessary changes in policy, management practices, and personnel to ensure that the errors leading to the TCH misappropriation are not repeated, (2) ensure that UCF complies fully with the regulatory changes and clarifications demanded by the BOG and the Legislature and (3) the board needs to reclaim the confidence of the public and political leaders through sound exercise of its governance authority and return their attention to helping UCF achieve excellence.</p>	High	Culture, Ethics, & Governance	Board Office	Janet Owen	Executive Committee	<p>1) In June 2019 the BOT chair designated the Audit and Compliance committee to track and update the board about progress made on the multiple recommendations. This action plan represents the continuing effort. 2) This plan will provide accountability for implementing recommendations. 3) The university has hired a new Director of Enterprise Risk and Insurance Management, has hired a new Vice President for Compliance and Risk, and is hiring additional staff in University Audit. (4) Crisis Management presentation and discussion at the September 19, 2019 board meeting and the implementation of a Crisis Management Task Force led by Trustee John Lord. (5) The use of ad-hoc task forces as needed for in-depth review of strategic initiatives. The university has also developed the Board Office, clarified the role of the Board and the role of the Board to leadership, established an Executive Committee of the Board and is in the process of recruiting a permanent president. The work of Board task forces, including the Crisis Management Task Force, continues. A final Board Crisis Plan will be finalized and approved by February 2020.</p>		In Progress	February-20
23	Association of Governing Boards	AGB May 15, 2019 Report	<p>Committees and their functions: The committee titles at UCF represent a common approach that largely reflects the administrative departments and functions of the university, and it too often places a board in an oversight rather than a strategic position.</p> <p>Recommendations include: (a) consider reducing the number of committees, aligning them with UCF's strategic priorities, (b) ensure that the committee chair is central to setting the annual committee agenda and specific meeting agendas and (c) identify the right balance between oversight of past/current performance and strategic directions for the future.</p>	Medium	Culture, Ethics, & Governance	Board Office	Janet Owen	Executive Committee	<p>This recommendation will be led by the Board of Trustees and Board Chair and UCF leadership will provide support in whatever capacity needed to determine committee structure and roles. Establishing an Executive Committee. The Executive Committee was activated in August 2019 and the board approved its charter on Sept. 19, 2019. Recommending dissolution of the Strategic Planning Committee. The board unanimously voted to dissolve the Strategic Planning Committee at the Sept. 19, 2019 meeting. Adjusted the October completion date to June 2020 to allow time for committee restructuring/aligning with the university's strategic direction.</p>		In Progress	June-20

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
6	Board of Governors	Board of Governors September 13, 2018 FAC and Full Board Meetings	University will not move forward with any capital projects until the UCF BOT has completed the implementation of the procedures discussed at the UCF BOT meeting held on 9/6/18 and verified to the BOG that the procedures are in place.	High	Internal Control Redesign & Process Enhancements	COO	Misty Shepherd	Finance and Facilities Committee	All proposed projects on hold until further notice.	1. University Audit will continue to perform real-time capital project monitoring for all projects costing two million dollars or more that are approved by the UCF Board of Trustees between the time period of 9/15/2019 to 12/31/2021. We would use the current monitoring approach including providing 60 day status memos throughout the course of each project. 2. For calendar year 2022, the President and Chair of the UCF BOT Finance and Facilities Committee would jointly decide to: a) Extend the monitoring program for another 12 months b) Make the monitoring program permanent (perhaps adjusting the dollar amount for volume of projects, inflation or regulatory changes) c) Continue monitoring efforts on a project by project basis based on a request from the President or Committee Chair at the time the project is formally approved by the BOT d) Discontinue the monitoring program altogether	Completed	September-19
7	Board of Trustees	Board of Trustees September 8, 2018 Meeting	All future board and committee approvals of capital projects over \$2 million require a written certification signed by the president, vice president submitting the item, the CFO and general counsel identifying the source of funds and certifying that they are appropriate for that purpose.	High	Internal Control Redesign & Process Enhancements	General Counsel	Scott Cole	Finance and Facilities Committee	To be included in Board Operating Procedures 2. Upon further review it was determined that this recommendation had already been satisfied by the Board of Trustees Policy titled Capital Projects Funding Certification implemented in September 2018.	Board of Trustees Policy titled Capital Projects Funding Certification was established by the Board in September 2018 and posted to the BOT website. There is no further action required.	Completed	November-19
14	Bryan Cave Investigation	Bryan Cave January 17, 2019 Report	The University should require all newly hired F&A and Facilities department employees, and other employees with budgetary responsibilities, to undergo education and training regarding the proper use of state-appropriated funds, the relevant state statutes, regulations and BOG guidance, and should provide for regular training and education of all such employees regarding these matters. The University should also implement periodic education and training on the key concepts regarding the budgeting process and the appropriation of state funds for members of the BOT and University leaders.	High	Training & Awareness	CFO	Joseph Trubacz	Finance and Facilities Committee	A process is being developed to provide initial training on the proper use of funds to new F&A and Facilities employees, with periodic refreshes provided to existing employees and BOT members. Training on the proper use of funds was provided to the BOT on 5/17/19 and to university VPs and Deans on 5/31/19. Additional training materials will be developed with a timeline for implementation by June 2020.		In Progress	June-20
3	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Capital Outlay Budgets must comply with statutory requirements showing all capital projects and the actual source of funds committed to each project	High	Culture, Ethics, & Governance	COO	Misty Shepherd	Finance and Facilities Committee	The BOG has provided a template to all universities for presenting their capital outlay budget. UCF is actively using the template and will be presenting it for BOT approval in July 2019. The FFC meeting scheduled for September 18th will address the Capital Budget, at that time the committee will also acknowledge that the we have met our obligation with regards to this recommendation and it can be removed from open items.	The original date for presenting the budget to the board was July but the BOG made changes to the instructions and the template and therefore gave all university's an extension to September. The FFC meeting scheduled for September 18th will address the Capital Budget, at that time the committee will also acknowledge that the we have met our obligation with regards to this recommendation and it can be removed from open items. This was agenda item FFC4 on the September 18 meeting.	Completed	September-19

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
10	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Capital projects in excess of \$1 million in cost should not be undertaken before the President and General Counsel certify the actual source of all funds to be expended and that planning and funding conform to the Capital Outlay Budget, Capital Improvement Plan, Master Plan, applicable laws and regulations. Such certifications should be submitted to the BOT for information at the next scheduled meeting	High	Internal Control Redesign & Process Enhancements	General Counsel	Scott Cole	Finance and Facilities Committee	To be included in Board Operating Procedures 2. The Board of Trustees Policy titled Capital Projects Funding Certification implemented in September 2018 already requires capital projects over \$2 million to have a written certification signed by the president, vice president submitting the item, the CFO and general counsel identifying the source of funds and certifying that they are appropriate for that purpose. This recommendation would reduce the \$2 million threshold to \$1 million and requires further discussion by the Finance and Facilities Committee. Additionally, the Committee will need to determine whether having the GC certify is appropriate. To allow for those additional discussions, the proposed completion date was changed from December 2019 to March 2020.		In Progress	March-20
11	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Internal loans should be fully disclosed and audited to ensure the safety and security of all funds, particularly E&G funds.	High	Internal Control Redesign & Process Enhancements	CFO	Dennis Crudele	Finance and Facilities Committee	Internal loans have been discussed with the President, BOT chairman, and Finance & Facilities Committee chair. The CFO is in the process of obtaining signed loan agreements for each loan and will present a complete list and repayment plan to the BOT at the November 14, 2019 meeting. A follow up training is also scheduled for November 20, 2019 during the Board retreat. Annual updates will be provided to the BOT until all internal loans are repaid.	The list of internal loans and plan for repayment was presented to the BOT at the November 14, 2019 meeting and fully discussed during the Board retreat on November 20, 2019.	Completed	December-19
12	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	E&G funds should not be transferred or encumbered except as authorized in budgets and carry forward commitment lists approved by the Board of Trustees.	High	Policies & Procedures	CFO	Joseph Trubacz	Finance and Facilities Committee	An internal process is being developed based on BOG guidance and the BOT Delegation of Authority. This work is near completion and on target to meet the December timeframe. The transfer checklist is being reviewed and revised and the workflow setup is in process. A formalized policy/procedure will require additional time for completion. Targeted completion date changed from December to March 2020.		In Progress	March-20
13	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	University investment policies and accounting of investment shares of various university accounts should disclose the source and possible use of all funds commingled in investment programs. Care should be taken to avoid risking University reserves or endowments through internal allocation practices that are not fully accountable to the BOT's	High	Policies & Procedures	CFO	Joseph Trubacz	Finance and Facilities Committee	Procedures are being developed that will clarify the sources of funding in each of the university's investment vehicles.		In Progress	June-20
15	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Budget and finance decision makers should receive regular notifications of changes in applicable laws and regulations including new Board of Governance guidance.	High	Training & Awareness	CFO	Dennis Crudele	Finance and Facilities Committee	F&A will continue to provide notification via email, budget directors' meetings, and financial focus group meetings, to budget and finance decision makers as there are changes to applicable laws and regulations. Particular emphasis will be given to new Board of Governors guidance when it is received.	Division of Financial Affairs developed a communication plan that outlines the process for monitoring additions or changes to Florida Statutes and BOG Regulations and the procedure for communicating those changes. This action item was originally marked with a proposed completion date in December 2019 but was completed in October, 2019.	Completed	October-19
16	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	The General Counsel, audit, and other compliance offices should help train budget, finance and accounting staff, and their administrative superiors, in applicable laws and regulations	High	Training & Awareness	CFO	Joseph Trubacz	Finance and Facilities Committee	A process is being developed to provide initial training on the proper use of funds to new F&A and Facilities employees, with periodic refreshes provided to existing employees and BOT members. Training on the proper use of funds was provided to the BOT on 5/17/19 and to university VPs and Deans on 5/31/19. Additional training materials will be developed with a timeline for implementation by June 2020.		In Progress	June-20

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
17	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	Boards of Trustees should approve E&G carryforward commitments reported to the BOG's each August and approve University changes to the approved commitments on a quarterly basis	High	Transparency & Pre-Approvals	CFO	Dennis Crudele	Finance and Facilities Committee	An internal process is being developed based on BOG guidance.	Division of Financial Affairs developed a process document that outlines the requirement and process for seeking approval of annual E&G carryforward expenditure plans by the BOT and BOG. This action item was originally marked with a proposed completion date in December 2019 but was completed in October, 2019.	Completed	October-19
31	Accenture	Accenture January 17, 2019 Report	Reporting Relationship of Academic/DSO Financial Leads and CFO - We recommend that each unit's designated finance lead (sometimes this is a single role that combines finance/operations at the unit level) serve as a dual report to the CFO organization (potentially reporting in to an AVP of Finance).	Medium	Internal Control Redesign & Process Enhancements	President, Provost & CFO	Thad Seymour, Elizabeth Dooley & Joseph Trubacz	Finance and Facilities Committee	The Division of Finance, led by the CFO, is in the process of hiring a new Assistant VP for Budget, Planning, and Administration. When this position is filled, the reporting structure for the college/division/unit Budget Directors will be re-evaluated to ensure consistency in training, work product, and communication. The new AVP/Budget starts on November 18. The planned reorganization with a timeline for completion will follow. The DSOs will have a dotted line to the AVP/Budget and either a dotted or straight line to the AVP/Controller.		In Progress	June-20
32	Accenture	Accenture January 17, 2019 Report	CFO Role in Budgeting - UCF would benefit from formalizing the CFO's role to include setting the overall fiscal constraint in the budget process (e.g. revenue, expenditure, liquidity and debt targets). From a practicable standpoint, this translates into the President, Provost and the CFO "stacking hands" on fiscal capacity, with the Provost driving the budget allocation process thereafter.	Medium	Internal Control Redesign & Process Enhancements	President, Provost & CFO	Thad Seymour, Elizabeth Dooley & Joseph Trubacz	Finance and Facilities Committee	The Division of Finance will draft a University Budgets policy, which will include the CFO's responsibility for establishing the total available funding from all sources to be allocated in the university's budget. After this amount is set, the CFO, Provost, and President will jointly determine the allocation to the academic and non-academic units across campus. The Provost, working with the deans and vice provosts, will take the lead on allocations to the academic units reporting to the Provost; the CFO, working with the other vice presidents, will take the lead on allocations to the non-academic units. When the allocation process is completed, the CFO, Provost, and President will review and sign the final allocation document. F&A is working with Huron Consulting to develop a new budget model to be implemented fiscal year 2021. The plan is on target for development and approval by target completion date of June 2020.		In Progress	June-20
21	Association of Governing Boards	AGB January 17, 2019 Memo	The UCF budget should be developed with appropriate engagement of the Board through its Finance Committee as institution priorities are being shaped with a focus on the strategic plan of the University.	Medium	BOT & Staff Interaction	CFO	Joseph Trubacz	Finance and Facilities Committee	Annual budgets for the university and DSOs were presented at the June 2019 BOT meeting. Going forward, UCF will need to determine budget approval workflow including use of various internal committees such as the Budget Committee and how the BOT will be involved in the decision making process prior to formal presentation of the proposal. F&A is working with Huron Consulting to develop a new budget model to be implemented fiscal year 2021. The plan is on target for development and approval by target completion date of June 2020.		In Progress	June-20

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

Item #	Summary Source	Source Detail	Recommendation	Risk Rating	Theme	Responsible Office	Responsible Person	Responsible BOT Committee	Action Plan	Action Plan Completion	Status	Completion Date
33	Auditor General	Florida Auditor General January 4, 2019 Report	Document the BOT approval of any auxiliary fund deficit fund balances that were caused by restoration of the E&G funds and provide such documentation to the BOG.	Medium	Internal Control Redesign & Process Enhancements	CFO	Dennis Crudele	Finance and Facilities Committee	Documentation to be reviewed and approved during upcoming Board meetings	UCF's response to the Auditor General included the following paragraph on page 17: In terms of auxiliary balances addressed in this finding, as permitted by BOG Regulation 9.013, Auxiliary Operations, UCF has determined that its auxiliary services will be self-supporting in the aggregate, and not on an individual basis. Accordingly, an auxiliary operation had a temporarily deficit fund balance due to the timing of when the correcting journal entries were posted; however, at no time was there a deficit in the collective fund balance for all auxiliary operations.	Completed	July-19
48	Auditor General	Florida Auditor General January 4, 2019 Report	Enhance procedures to ensure and demonstrate that E&G carryforward funds are only used for authorized purposes. Such enhancements may include appropriate training to ensure that University management responsible for approving the use of E&G funding understand the restrictions for such use and documenting support for allowable uses of the funding.	Medium	Training & Awareness	CFO	Joseph Trubacz	Finance and Facilities Committee	Training will be developed and provided to budget and finance decision makers to ensure E&G carryforward funds are used for authorized purposes. Working with other SUS institutions, F&A is developing funds use guidelines that will be posted on F&A's website. Training materials and guidelines will be developed with a timeline for implementation by June 2020.		In Progress	June-20
42	Board of Governors	Board of Governors January 31, 2019 Audit and Compliance Committee Meeting	Develop a policy for the authorization of funds, which is approved by the President, CFO, Legal, and Board of Trustees. NOTE ***This was not a recommendation from the BOG. Marchena/Pres Whittaker informed them that this was an action we were taking.	Medium	Policies & Procedures	CFO	Dennis Crudele	Finance and Facilities Committee	To be included in Board Operating Procedures 2. This commitment refers to the policy on capital projects. Upon further review it was determined that this had already been satisfied by the Board of Trustees Policy titled Capital Projects Funding Certification implemented in September 2018.	Board of Trustees Policy titled Capital Projects Funding Certification was established by the Board in September 2018 and posted to the BOT website. There is no further action required.	Completed	November-19
43	Board of Trustees	Board of Trustees January 24, 2019 Meeting	Office of the General Counsel, Compliance, Ethics and Risk Office, and Internal Audit will develop updated policies and procedures for the board's consideration to further ensure proper use of state appropriated E&G funds.	Medium	Policies & Procedures	CFO	Joseph Trubacz	Finance and Facilities Committee	F&A will consult with the Office of the General Counsel, Compliance, Ethics and Risk Office, and Internal Audit to develop updated policies and procedures for the board's consideration to further ensure proper use of state appropriated E&G funds.		In Progress	June-20
37	Bryan Cave Investigation	Bryan Cave January 17, 2019 Report	The University should develop, as a supplement to the budgeting documents and reports required to be submitted to the BOT and/or BOG by Florida law and BOG regulations, a clear and consistent reporting package to be presented to the BOT on a periodic basis, designed to appropriately inform the Board regarding the funding of capital projects.	Medium	Monitoring Post-Transaction Activities	CFO	Joseph Trubacz	Finance and Facilities Committee	To be included in Board Operating Procedures 2 (BOP 2). Budget reporting templates were developed and presented to the Finance and Facilities Committee (FFC) on September 18, 2019 and full BOT on September 19. Adjustments were made and resubmitted to the FFC at October 16, 2019 meeting and then presented to the BOG Facilities Committee on October 30, 2019. A board policy/procedure that outlines the final budget reporting package and frequency for submitting to the BOT and BOG will be developed and presented for Board approval. Additional time is needed to develop the board policy/procedure. Targeted completion date changed from December to March 2020.		In Progress	March-20

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

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44	Bryan Cave Investigation	Bryan Cave January 17, 2019 Report	The University should require F&A to consult with the University's General Counsel, Compliance, Ethics, and Risk Office, Internal Audit, and the BOG, as appropriate, to develop specific written policies and procedures designed to reasonably ensure the proper use of state-appropriated E&G funding. These policies and procedures should, at a minimum, clearly identify those persons and/or bodies within the university with responsibility to approve and oversee expenditures of E&G.	Medium	Policies & Procedures	CFO	Joseph Trubacz	Finance and Facilities Committee	F&A will consult with the University's General Counsel, Compliance, Ethics, and Risk Office, Internal Audit, and the BOG, as appropriate, to develop specific written policies and procedures designed to reasonably ensure the proper use of state-appropriated E&G funding. These policies and procedures will, at a minimum, clearly identify those persons and/or bodies within the university with responsibility to approve and oversee expenditures of E&G. Completion date was changed from December 2019 to June 2020, when all policies and procedures are expected to be complete.		In Progress	June-20
45	Bryan Cave Investigation	Bryan Cave January 17, 2019 Report	The policies and procedures should also describe the documentation necessary to support certain funding-related requests, such as budget transfer requests above a certain threshold, and provide clear instructions to employees charged with the responsibility to approve such requests.	Medium	Policies & Procedures	CFO	Joseph Trubacz	Finance and Facilities Committee	F&A will consult with the University's General Counsel, Compliance, Ethics, and Risk Office, Internal Audit, and the BOG, as appropriate, to develop specific written policies and procedures designed to reasonably ensure the proper use of state-appropriated E&G funding. These policies and procedures will also describe the documentation necessary to support certain funding-related requests, such as budget transfer requests above a certain threshold, and provide clear instructions to employees charged with the responsibility to approve such requests. Completion date was changed from December 2019 to June 2020, when all policies and procedures are expected to be complete.		In Progress	June-20
46	Public Integrity and Ethics Committee	Public Integrity and Ethics Committee March 14, 2019 Report	All SUS leadership should jointly search for best practices in budgeting and accountability. Each Board of Trustees should adopt policies to ensure adherence to budget and planning laws and regulations.	Medium	Policies & Procedures	CFO	Joseph Trubacz	Finance and Facilities Committee	To be included in Board Operating Procedures 2.		In Progress	June-20
55	Accenture	Accenture January 17, 2019 Report	Customer Experience & Employee Satisfaction Surveys - As part of promoting a performance oriented culture, A&F would benefit from an employee satisfaction survey. These surveys could be conducted every 2-3 years at a low cost (given the value) with small, dedicated internal teams taking actions to address the survey findings.	Low	Culture, Ethics, & Governance	CFO	Dennis Crudele	Finance and Facilities Committee	The Division of Finance will consider use of periodic employee satisfaction surveys.	A&F considered the use of periodic satisfaction surveys and determined that the existing process to survey satisfaction with services is accomplished by 'Procurement Services' and F&A's email signature blocks that solicit feedback. A&F considers this action item completed. Original completion date was for June 2020 but has been changed to reflect November 2019 completion.	Completed	November-19
57	Accenture	Accenture January 17, 2019 Report	Benchmarking of A&F Services for Efficiency & Effectiveness - UCF has the opportunity to establish a new culture of performance. Benchmarking cost and quality of transaction processing areas in Finance, Procurement, HR, IT and Facilities would provide UCF with a fact based approach to staffing and performance improvement.	Low	Internal Control Redesign & Process Enhancements	CFO	Joseph Trubacz	Finance and Facilities Committee	The Division of Finance and the Division of Administration will benchmark transaction processing in areas such as Finance & Accounting, Procurement, Facilities, Police, HR, and Parking. This information will be utilized to reassess staffing needs in those units.		In Progress	June-20
18	Association of Governing Boards	AGB May 15, 2019 Report	Committee support: Staff who support specific committees should consult with the committee chairs about the content and relevant strategic issues well in advance of finalizing agendas.	Medium	BOT & Staff Interaction	General Counsel	Scott Cole	Governance Committee	To be included in Board Operating Procedures 1.	Approved at July BOT Meeting.	Completed	July-19
20	Association of Governing Boards	AGB May 15, 2019 Report	Staff development: Since many of the staff are new in their positions, they should engage in professional development focused on accepted best practices as soon as practicable. A major goal of this developmental process would be to clarify the board's role as the highest governing authority at UCF and the staff's role in supporting the work of the board.	Medium	BOT & Staff Interaction	Board Office	Janet Owen	Governance Committee	In April 2019, the board relations team in the Office of the President attended the Association of Governing Boards Workshop for Board Professionals. The team has also completed the AGB online training modules. The Board Office staff will attend AGB's 2020 Workshop for Board Professionals and share highlights from the conference with committee support staff. The board relations team in the Office of the President also attended the May BOT retreat with AGB and BOG representatives. Date changed from June 2020 to April 2020.		In Progress	April-20

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

Post Investigation Action Plan - Includes all updates since July 18, 2019

As of January 17, 2020

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22	Association of Governing Boards	AGB May 15, 2019 Report	Leadership role of the chair: There is wisdom in the first and last word in the description of the chair as "first among equals." The chair is the leader of the board, is the sole official spokesperson for the board, and symbolizes through discourse and demeanor the seriousness and importance of the board. Board members should keep in clear focus that the board is a single entity as distinct from a body of separate voices. Nevertheless, with the exception of specific authority noted in the bylaws such as naming members of committees and committee chairs, the board chair has only one vote just like other members. Board members who fail to respect the role of the chair especially as the public spokesperson for the board and the controller of the time for debate during board discussions render the board less effective. The BOT should consider following the lead of high-performing boards in taking time to develop a code of board member behavior that embodies respect for the essential role of the chair, the duty of all members to seriously engage themselves in the work of the board, and the rules of transparency and decorum. (See Appendix C for The Ten Habits of Highly Effective Boards.)	Medium	Culture, Ethics, & Governance	Board Office	Janet Owen	Governance Committee	A draft statement of expectations for the Board was reviewed by the Nominating and Governance Committee at its October 22, 2019 meeting. The statement was then presented to the full board for adoption at the November 14, 2019 meeting.	The Board of Trustees Statement of Expectations approved by the BOT on November 14, 2019 satisfies this recommendation.	Completed	November-19
24	Association of Governing Boards	AGB May 15, 2019 Report	Governance Committee/Taskforce on Governance Reform: The current nominating and governance committee should be charged with a close examination of these and other recommendations with an eye toward implementation of changes in governance behavior—including, perhaps, the name of the committee. However, to give the governance reform work the energy and attention it deserves, consideration should be given to a special task group charged (during a three-month time frame) with implementing, assessing progress on, and reporting regularly to the board on accomplishment of specific reforms. (See Appendix A for a checklist of topics meriting governance committee oversight.)	Medium	Culture, Ethics, & Governance	Board Office	Janet Owen	Governance Committee	This recommendation will be lead by the Board of Trustees and Board Chair. In June 2019, the BOT chair directed the Audit and Compliance Committee to track and monitor post investigation recommendations from all sources. The committee could also recommend a taskforce of trustees assume this responsibility, or that a taskforce review certain categories of recommendations. At the October 22, 2019 meeting, the Nominating and Governance Committee discussed changing the name of the committee to the 'Governance Committee' to better reflect the work the committee is performing. The request to approve the name change was brought before the full Board on November 14, 2019 for approval.	The Board approved changing the name of the Nominating and Governance Committee to the 'Governance Committee' and approved the revised charter which reflects the change in the work the committee is performing. This satisfies this recommendation.	Completed	November-19
25	Association of Governing Boards	AGB May 15, 2019 Report	Board self-assessment: A high-functioning board is composed of members who make service to the institution and its effectiveness in fulfilling its public mission their top priority. Willingness to engage in a regular self-assessment is a sign of commitment to this fiduciary standard. Board self-assessment is also required of Florida institutions by the regional accrediting body—as regional accreditors are demonstrating a focus on board governance among their periodic reviews. An annual retreat that includes self-appraisal, as well as discussion of strategic topics is highly recommended, as are more frequent checks on board performance, its working relationship with the president and staff, as well as the functioning of committees and similar topics. The UCF conflict of interest policy is adequate but relies heavily on self-reporting of conflicts or potential conflicts. It would be greatly strengthened by adherence to the best practices described in the AGB Board of Directors' Statement on Conflict of Interest with Guidelines on Compelling Benefit issued in 2013. (See Appendix D for more information.) A fully functioning governance committee should assume responsibility for structuring a process of board and trustee assessment and conflict of interest oversight.	Medium	Culture, Ethics, & Governance	Board Office	Janet Owen	Governance Committee	This recommendation will be lead by the Board of Trustees and Board Chair; however many good examples of board self assessment processes exist which the Board could model, including AGB and the UCF Foundation. The same is true for conflict of interest reporting. The Governance Committee could request examples of both for discussion at an upcoming meeting. The Board Office staff are meeting with the Sr. Associate Provost and SACSCOC Liaison, the Director and Assistant Director for Academic Compliance on October 24, 2019 to discuss the SACSCOC requirements for board self-assessment. Additionally, the Board Office has collected self-assessment survey questions from the UCF Foundation and other institutions. Consider adding specific responsibility for the development of board self-assessment tools to the Governance Committee Charter.		In Progress	June-20

# Audit and Compliance Committee Meeting - New Business

## Pending Recommendation List

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As of January 17, 2020

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41	Association of Governing Boards	AGB May 15, 2019 Report	Recording minutes: The minutes of board and committee meetings became much more detailed during the course of 2018. However, the appropriate board committee and staff should develop guidelines to ensure that minutes present a full and accurate report on board and committee deliberations and actions.	Medium	Policies & Procedures	General Counsel	Scott Cole	Governance Committee	To be included in Board Operating Procedures 1.	Approved at July BOT Meeting.	Completed	July-19
47	Association of Governing Boards	AGB May 15, 2019 Report	Board orientation and development: Orienting new members and reorienting longer-serving trustees is a standard best practice to enable newer board members to add value more quickly and the veterans to update their working awareness of the scope and limits of effective board responsibility and governance. A sound orientation program avoids the "drinking from a fire hose syndrome" just as it provides all of the relevant information a new member needs or requests. An ongoing development program polls members on their interests and proposes special workshops on the compelling issues for boards now and in the foreseeable future. Topics could well include technology and educational effectiveness, predictive analytics and student achievement, the evolving nature of the student body, maximizing athletics as a university asset, as well as such areas of risk as Title IX violations, cybersecurity, et cetera. As of the date of the drafting of this report, UCF has made AGB's online board orientation program available to all members of the UCF BOT.	Medium	Training & Awareness	Board Office	Janet Owen	Governance Committee	A draft orientation plan is nearing completion. This plan would have new trustees participate in a full day (or two half day) sessions with administration, deans, faculty, staff and students and provide a rich history of UCF and its goals, as well as the governance and fiduciary requirements from the AGB, BOG and BOT retreat. This plan would also include regular, ongoing trustee education and training on strategic issues throughout the year. The new board meeting format allows and welcomes these opportunities. Date changed from September 2019 to February 2020.		In Progress	February-20
50	Association of Governing Boards	AGB May 15, 2019 Report	In advance of meetings: Staff should arrange to discuss the agenda and materials in advance with the board chair and committee chairs to ensure the clarity and adequacy of the information provided.	Medium	Transparency & Pre-Approvals	General Counsel	Scott Cole	Governance Committee	To be included in Board Operating Procedures 1.	Approved at July BOT Meeting.	Completed	July-19
51	Association of Governing Boards	AGB May 15, 2019 Report	Full disclosure: Prior to distributing materials, the president, senior legal counsel, and chief of staff along with other staff as appropriate should meet to discuss and confirm the completeness and accuracy of materials. The president should confirm in writing that to the best of his knowledge the materials disclose all relevant information, including legal issues and requirements, needed for board deliberations and action.	Medium	Transparency & Pre-Approvals	General Counsel	Scott Cole	Governance Committee	To be included in Board Operating Procedures 1.	Approved at July BOT Meeting.	Completed	July-19
52	Association of Governing Boards	AGB May 15, 2019 Report	Governance in the sunshine: Florida's embrace open meetings and records requirements mean that nearly all board discourse be open to the public. Board meetings at an institution as prominent as UCF attract broad attention from internal stakeholders, the media, and the public at large. The Trevor Colbourn Hall controversy magnifies this attention. In this environment, board members must develop the habit of openly and freely discussing serious strategic and occasionally divisive topics in public. Sticking to noncontroversial items or discussing serious matters superficially will not serve the board or the public. Given the recent spate of negative publicity, the board should not be concerned about a few more headlines about it tackling difficult topics.	Low	BOT & Staff Interaction	Board Office	Janet Owen	Governance Committee	This recommendation will be lead by the Board of Trustees and Board Chair; however it can be achieved by articulating a "Statement of Expectations" to guide individual and collective behavior. In terms of transparency, board meetings will be livestreamed beginning in July 2019. A draft statement of expectations will be reviewed by the Nominating and Governance Committee at its October 22, 2019 meeting. The statement will then be presented for full board adoption at the November 14, 2019 meeting. Additionally, the activation of an Executive Committee has allowed the board to focus on areas where the university has made a significant investment of resources and proactively engage a Trustee in working with staff to evaluate current strategies. The assigned Trustee is responsible to the board for providing regular updates and recommendations on the respective task force or area of focus.	The Board of Trustees Statement of Expectations approved by the BOT on November 14, 2019 satisfies this recommendation.	Completed	November-19
54	Association of Governing Boards	AGB May 15, 2019 Report	Staff responsibilities to the board: Develop a concise statement of the staff's role in supporting the board's governance authority and responsibilities to include attention to the completeness and transparency of materials provided to the board.	Low	BOT & Staff Interaction	General Counsel	Scott Cole	Governance Committee	To be included in Board Operating Procedures 1.	Approved at July BOT Meeting.	Completed	July-19



# Audit and Compliance Committee Meeting - New Business

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As of January 17, 2020

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65	Board of Governors	Board of Governors January 31, 2019 Audit and Compliance Committee Meeting	Develop a policy for the BOT to verify agenda items that are supported by statute. NOTE: ***This was not a recommendation from the BOG. President Whittaker informed them that this was an action we were taking.	Low	Transparency & Pre-Approvals	General Counsel	Scott Cole	Governance Committee	To be included in Board Operating Procedures 1.	Approved at July BOT Meeting.	Completed	July-19
34	Board of Governors	Board of Governors January 31, 2019 Budget Committee and Full Board Meetings	Expand the Bryan Cave investigation to address all E&G misuses (paid for by UCF), review the UCF Strategic Plan, BOG Budget and Finance Committee to review UCF reserves, and review with the UCF BOT of its fiduciary responsibilities.	Medium	Internal Control Redesign & Process Enhancements	Board Office	Janet Owen	Board Chair	Investigation currently taking place with target completion in August. The BOG has provided a template to all universities for presenting their capital outlay budget. UCF is actively using the template and will be presenting it for BOT approval in July 2019. The FFC meeting scheduled for September 18th will address the Capital outlay budget. 1) On September 18, 2019, the Finance and Facilities Committee reviewed and approved the capital outlay budget in the new template provided by the Board of Governors. This budget was approved by the full board on September 19, 2019. UCF's 2019-2020 Carryforward spending plan and fixed capital outlay budgets were approved by the BOG Budget and Finance Committee on Oct. 3, 2019. 2) Two budget workshops are scheduled for Trustees in November 2019 where the Interim CFO will provide an in-depth presentation on the university budget process, university reserves and the university's financial position related to the repayment plan. Date was initially changed from December 2019 to November 2019, but to allow for additional discussions between the Board Chair and Chancellor, the target completion date was returned to December 2019.	All action plan items completed. Chair Seay will continue to work with the BOG Chair and Chancellor regarding the repayment plan.	Completed	December-19