



## **November 16, 2022 Audit and Compliance Committee**

Board of Trustees

Lake Nona Wave Hotel

Nov 16, 2022 3:00 PM - 4:00 PM EST

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**Board of Trustees Meeting  
 Audit and Compliance Committee  
 November 16, 2022, 3:00 – 4:00 p.m.**  
*(or upon adjournment of previous meeting, and at the Chair’s privilege)*

**Lake Nona Wave Hotel**

**Livestream:** <https://ucf.zoom.us/j/94177507263?pwd=Zy9nN0xMckJjS2tyQzk3NVBUeEhBdz09>  
 Webinar ID: 941 7750 7263 Passcode: 009276  
**Conference call number:** 929 205 6099; Meeting ID: 941 7750 7263

**AGENDA**

- |  |  |
|--|--|
| 1. Call to Order and Welcome                               | Bill Christy, <i>Chair, Audit and Compliance Committee</i>   |
| 2. Roll Call   | Margaret Melli, <i>Executive Assistant</i><br>University Compliance, Ethics, and Risk  |
| 3. Minutes of the August 30, 2022, meeting                 | Chair Christy<br><i>(Page 3)</i>   |
| 4. Action <i>(30 Minutes)</i>                              | Chair Christy  |
| <ul style="list-style-type: none"> <li>AUDC – 1</li> </ul> | <ul style="list-style-type: none"> <li>Compliance and Ethics Program Plan<br/>Rhonda L. Bishop, Vice President, Compliance, Ethics, and Risk<br/><i>(Page 5)</i></li> </ul>          |
| 5. Discussion <i>(30 Minutes)</i>                          |  |
| <ul style="list-style-type: none"> <li>DISC – 1</li> </ul> | <ul style="list-style-type: none"> <li>University Compliance, Ethics, and Risk Update<br/>Rhonda L. Bishop<br/><i>(Page 30)</i></li> </ul>   |
| <ul style="list-style-type: none"> <li>DISC – 2</li> </ul> | <ul style="list-style-type: none"> <li>Annual Report – UCF Regulation 4-015 – Fraud Prevention and Detection<br/>Robert Taft, Chief Audit Executive<br/><i>(Page 108)</i></li> </ul> |
| <ul style="list-style-type: none"> <li>DISC – 3</li> </ul> | <ul style="list-style-type: none"> <li>University Audit Plan Update<br/>Robert Taft<br/><i>(Page 139)</i></li> </ul>   |
| 6. New Business  | Chair Christy  |
| 7. Adjournment   | Chair Christy  |



UNIVERSITY OF CENTRAL FLORIDA

**Board of Trustees  
Audit and Compliance Committee Meeting  
August 30, 2022  
President's Board Room | Millican Hall**

**MINUTES**

**CALL TO ORDER**

Trustee Bill Christy, Chair of the Audit and Compliance Committee, called the meeting to order at 1:30 p.m. Vice Chair Tiffany Altizer, Committee members Stephen King and Beverly Seay were present. Board Chair Alex Martins (ex-officio), and Committee member Harold Mills attended virtually. Committee member Danny Gaekwad attended via teleconference. Trustee John Miklos attended virtually.

**MINUTES APPROVAL**

The minutes of the May 25, 2022, Audit and Compliance Committee meeting were unanimously approved as submitted.

**ACTION**

**University of Central Florida 2022 FL Equity Report (AUDC-1)**

Nancy Fitzpatrick Myers, Director, Office of Institutional Equity, gave an overview of the University of Central Florida 2022 FL Equity Report. She provided updates on student enrollment; Athletics, which included compliance with Title IX requirements; and employment statistics. The report includes recommendations in these three areas which support UCF's Strategic Plan. At the Committee's request additional information related to individuals that identify as American Indian/Alaska Native or Native Hawaiian/Other Pacific Islander will be provided at a future date. Vice Chair Altizer made a motion to approve the report, Trustee Seay seconded the motion. The University of Central Florida 2022 Florida Equity Report was approved unanimously.

**DISCUSSION**

**University Audit Update (DISC-1)**

Robert Taft, Chief Audit Executive, provided the University Audit Update. Taft gave updates on recently completed audits and highlighted ongoing reviews including Knight Vision and the report received from Crowe relating to their Direct Support Organization Internal Controls review. He also discussed potential audit projects over the next twelve months primarily focusing on areas impacting the university's strategic plan initiatives. Taft also provided a status

update on both open and closed audit recommendations and shared the approach University Audit is taking to assist management with Workday implementation issues.

University Compliance, Ethics, and Risk Update (DISC-2)

Rhonda Bishop, Vice President for Compliance, Ethics, and Risk gave the University Compliance, Ethics, and Risk update. She provided highlights of the 2022 Compliance and Ethics Culture Survey results. Bishop also gave an update on the Compliance and Ethics Work Plan for 2022-23 which included the migration to a new system for employees to submit their conflict of interest and outside activities disclosures. Bishop also highlighted activities from the FY22 Work Plan completed from July 1, 2021, to June 30, 2022.

**ADJOURNMENT**

Chair Christy adjourned the Audit and Compliance Committee meeting at 3:22 p.m.

Reviewed by:

\_\_\_\_\_  
Bill Christy  
Chair, Audit and Compliance Committee      Date

Respectfully submitted:

\_\_\_\_\_  
Michael Kilbride  
Associate Corporate Secretary      Date



Board of Trustees  
Audit and Compliance Committee | November 16, 2022

## AUDC- 1: Compliance and Ethics Program Plan

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Information       Discussion       Action

Meeting Date for Upcoming Action: November 17, 2022

### Purpose and Issues to be Considered:

The Compliance and Ethics Program Plan has been revised and is now brought forward for this Committee’s review and approval and subsequent review and approval by the Board of Trustees, to be submitted to the Board of Governors in compliance with BOG Regulation 4.003. The Committee should carefully consider the intent and impact of the proposed changes to the Program Plan.

### Background Information:

The Program Plan outlines and documents UCF’s Compliance and Ethics Program and communicates roles and responsibilities. As required by Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs, the Program Plan was approved by this Committee on November 19, 2020, approved by the Board of Trustees on December 3, 2020, and provided to the BOG. The Program Plan is intended to be a living document capable of keeping pace with the implementation of an effective compliance and ethics program, the university’s mission, goals, and strategic initiatives, and the continually evolving regulatory landscape. It is the responsibility of the vice president for compliance, ethics, and risk, chief compliance and ethics officer, to enact modifications to this document and assure UCF’s continued commitment to the highest ethical standards and the adherence to applicable federal, state, and local laws and regulations and university policies and procedures.

### Recommended Action:

Recommend approval of the revised Compliance and Ethics Program Plan.

### Alternatives to Decision:

Decline to recommend approval of the Compliance and Ethics Program Plan.

### Fiscal Impact and Source of Funding:

N/A

### Authority for Board of Trustees Action:

Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs.

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Contract Reviewed/Approved by General Counsel  N/A

Committee Chair or Chair of the Board has approved adding this item to the agenda

### Submitted by:

Rhonda L. Bishop, Vice President University Compliance, Ethics, and Risk

### Supporting Documentation:



# Board of Trustees

## Agenda Memo

Attachment A: Compliance and Ethics Program Plan

**Facilitators/Presenters:**

Rhonda L. Bishop, Vice President University Compliance, Ethics, and Risk



UNIVERSITY OF CENTRAL FLORIDA

# Compliance and Ethics Program Plan

## Introduction

UCF is committed to conducting research, instruction, business, and all other activities with the highest ethical standards and in compliance with applicable federal, state, and local laws and regulations. This Compliance and Ethics Program Plan (Plan) outlines and documents UCF's Compliance and Ethics Program (Program) and communicates roles and responsibilities in the Program. UCF's Program is reasonably designed to optimize its effectiveness in preventing or detecting noncompliance, unethical behavior, and criminal conduct. -The Program is developed consistent with the Code of Ethics for Public Officers and Employees contained in [Part III, Chapter 112, Florida Statutes](#); other applicable codes of ethics; the [Federal Sentencing Guidelines Manual, Chapter 8, Part B, Section 2.1](#); and as required by the [Florida Board of Governors Regulation 4.003](#).

## Revisions

The Plan is intended to be a living document capable of keeping pace with the implementation of an effective compliance and ethics program, the university's mission, goals, and strategic initiatives, and the continually evolving regulatory landscape. As required by Board of Governors Regulation 4.003, the Plan and any subsequent changes will be approved by the UCF Board of Trustees and a copy of the approved plan shall be provided to the Board of Governors. It is the responsibility of the vice president for compliance, ethics, and risk, who serves as the chief compliance and ethics officer, to enact modifications to this document and assure UCF's continued commitment to the highest ethical standards and the adherence to applicable federal, state, and local laws and regulations and university policies and procedures.

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[Element I – Oversight of Compliance and Ethics and Related Activities](#)

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[Element V – Routine Monitoring, Auditing, and Identification of Risks](#)

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[Element VII – Enforce and Promote Standards through Appropriate Incentives and Disciplinary Guidelines](#)

[Element VIII – Measure Compliance Program Effectiveness](#)

## Elements of an Effective Compliance Program

The elements of an effective compliance program are based on Chapter 8 of the Federal Sentencing Guidelines and serve as the foundation for Board of Governors Regulation 4.003. These requirements set forth an effective compliance and ethics program for organizations and require not only promoting compliance with laws, but also advancing a culture of ethical conduct. Federal agencies use these guidelines to determine the effectiveness of a compliance and ethics program, and to determine whether the existence of the program will provide safe harbor in the event of noncompliance.

These elements serve as the basis for UCF's Program and provide the objectives of the Program's work plan submitted annually to our Board of Trustees Audit and Compliance Committee. The Program is focused on projects and activities that will mitigate risks to the resources and reputation of UCF, as well as to the careers and professional reputations of its employees. The Plan is divided into eight elements and includes an overview of the projects and activities that have been developed to meet those requirements.

## Benefits of a Comprehensive Compliance Program

In response to the Federal Sentencing Guidelines and calls for increased accountability in public service, UCF took a proactive approach in 2011 to hire a chief compliance and ethics officer who was charged with developing an effective compliance and ethics program. In 2016, the Board of Governors approved Regulation 4.003 that requires all state university system schools to hire a chief compliance and ethics officer and implement a program by November 2018. The benefits of UCF's Program are that it:

- demonstrates appropriate stewardship over the resources entrusted to UCF;
- commits the university to a culture of ethics and compliance, and to conducting all activities and business with the utmost integrity;
- assures the UCF Board of Trustees, [university](#) president, and senior leadership that programs are in place to conduct university activities in accordance with federal, state, and local laws and regulations, as well as institutional policies and procedures;
- provides a mechanism to monitor performance and strengthen business practices; [and](#)
- mitigates fines or penalties that may be imposed on the university in the event of noncompliance.

## Element I - Oversight of Compliance and Ethics and Related Activities

The Federal Sentencing Guidelines require that an organization's governing authority be knowledgeable about the content and operation of the compliance and ethics program and that they exercise reasonable oversight with respect to the implementation and effectiveness of the compliance and ethics program. Board of Governors Regulation 4.003 requires that each Board of Trustees assign responsibility for providing governance oversight of the Program to the committee of the board responsible for audit and compliance.

## UCF Audit and Compliance Committee

The Audit and Compliance Committee is appointed by the UCF Board of Trustees and assists the board in discharging its oversight responsibilities. The committee oversees the following for UCF and its direct support organizations:

- internal control structure;
- independence and performance of internal and external audits and corrective actions plans;
- integrity of information technology infrastructure 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.

The full charge and responsibilities of the committee is communicated in the committee's [charter](#). The committee's charter is reviewed annually, updated as appropriate, and discussed with and approved by our Board of Trustees.

## UCF President

The university president serves as the chief executive officer of the university and is responsible for the operation of the university. The [university](#) president must be knowledgeable about the Program and shall exercise oversight with respect to its implementation and effectiveness. In coordination with the Board of Trustees, the [university](#) president designates the vice president for compliance, [ethics](#), and risk as the university's chief compliance and ethics officer, and is responsible for ensuring that the vice president for compliance, [ethics](#), and risk has the independence and objectivity to perform the responsibilities of the position, and has the adequate resources and appropriate authority, and [removes that](#) any imposed restriction or barrier that may impede the function of the vice president for compliance, [ethics](#), and risk ~~is removed~~.

## Vice Presidents and Senior Leadership

Vice presidents and members of the senior leadership team are responsible for fostering a culture of ethical conduct and compliance at UCF and for performing their roles in compliance with all applicable federal and state laws and regulations, as well as the policies and procedures of the university. -In addition, all vice presidents and senior leadership team members are responsible for ensuring that any compliance programs under their area of supervision have adequate resources and are appropriately positioned to be effective, that the function of the program is not impeded, and that any imposed barriers to an effective Program are removed.

## Vice President for Compliance, [Ethics](#), and Risk, Chief Compliance and Ethics Officer

The vice president for compliance, [ethics](#), and risk, who serves as the chief compliance and ethics officer and chief risk officer, is assigned the overall responsibility for the compliance and

ethics program and is delegated day-to-day operational responsibility. The vice president for compliance, ethics, and risk, chief compliance and ethics officer reports functionally to the Audit and Compliance Committee of the Board of Trustees and administratively to the university president. The vice president for compliance, ethics, and risk, chief compliance and ethics officer and staff members have organizational independence and objectivity to perform their responsibilities and all activities of the office free from influence.

The vice president for compliance, ethics, and risk, chief compliance and ethics officer ~~oversees the University Compliance, Ethics, and Risk office and~~ is responsible for developing the Program as required by this Plan. The full responsibilities of the vice president for compliance, ethics, and risk, chief compliance and ethics officer and ~~the office of University Compliance and Ethics~~ are detailed in the University Compliance, Ethics, and Risk Charter. The charter is reviewed at least every three years for consistency with applicable Board of Governors and university regulations, professional standards, and best practices. The charter is approved by the Board of Trustees and a copy of the approved charter and any subsequent changes are provided to the Board of Governors.

To ensure the Program is effectively developed, the vice president for compliance, ethics, and risk, chief compliance and ethics officer is responsible for the following:

- maintaining a professional staff with sufficient size, knowledge, skills, experience, and professional certifications;
- utilizing third-party resources as appropriate to supplement the department's efforts;
- performing assessments of the program and making appropriate changes and improvements;
- routinely communicating to the Board of Trustees Audit and Compliance Committee and the university president on the effectiveness of the compliance and ethics program; and
- developing and updating this plan.

### **University Compliance and, Ethics, ~~and Risk~~**

University Compliance and, Ethics, ~~and Risk~~, under the direction of ~~led by~~ the vice president for compliance, ethics, and risk, chief compliance and ethics officer, is charged with implementing and sustaining the Program and the ongoing development of effective policies and procedures, education and training, monitoring, communication, risk assessments, and responding to reported issues. The office partners with responsible university personnel to monitor compliance and ensure appropriate corrective actions when necessary.

**Purpose Statement:** To provide oversight and guidance to university-wide ethics and, compliance, ~~and enterprise risk management~~ activities, and foster a culture that embeds these disciplines in all university functions and activities.

## Compliance and Ethics Advisory Committee

The Compliance and Ethics Advisory Committee is comprised of subject matter experts who are responsible for compliance in their respective areas, as well as representatives from the Faculty Senate and Staff Council, Office of the Provost, Office of the General Counsel, and University Audit. The compliance committee advises the [vice president for compliance, ethics, and risk](#), chief compliance and ethics officer on the implementation of the comprehensive compliance and ethics program and the mitigation of compliance and ethical risks at UCF. In addition, the purpose of the committee is to ensure effective and consistent communication and that the elements of the Plan are implemented at all levels of the institution. The committee members are charged with promoting a culture of ethics, accountability, and compliance at UCF.

## Compliance Partners

The key to the Program's success is fostering a culture of ethics, compliance, and accountability that weaves compliance into everyday business processes at UCF. To achieve this goal, the [Accountability Matrix](#) identifies the compliance and ethics requirements, the individuals responsible for those areas, and the vice president accountable for compliance and ethical conduct, as well as for ensuring that those areas are appropriately staffed and supported.

These individuals, referred to as *compliance partners*, play an important role in ensuring that the Program is effectively implemented and that risks are mitigated. Each compliance partner has a dotted line of responsibility to the [vice president for compliance, ethics, and risk](#), chief compliance and ethics officer. They are required to report any incidents of noncompliance or unethical conduct, external requests related to compliance and ethics activities, or any imposed restriction or barrier to the effectiveness of their function or the Program to [the vice president for compliance, ethics, and risk, chief compliance and ethics officer](#) ~~University Compliance, Ethics, and Risk~~. The compliance partners annually report the effectiveness of compliance and ethics initiatives within their area of responsibility to University Compliance ~~and~~ ~~;~~ ~~Ethics,~~ ~~and~~ ~~Risk~~.

## Faculty, Staff, and Students

The responsibility for compliance with laws, regulations, policies, procedures, and standards of conduct rests with every member of the UCF community. Through this commitment, each of us is preserving the distinguished reputation of the university, as well as the careers, professional reputations, and future of all of the faculty, staff, and students. This expectation is communicated to employees through the UCF Employee Code of Conduct and to students through *The Golden Rule*.

## Exercise Due Diligence to Avoid Delegation of Authority to Unethical Individuals

UCF uses reasonable efforts not to include within the university and affiliated organizations individuals whom UCF knew, or should have known through the exercise of due diligence, to have engaged in conduct inconsistent with an effective compliance and ethics program. As part of these efforts, [the vice president for compliance, ethics, and risk, chief compliance and ethics officer](#) ~~University Compliance, Ethics, and Risk~~ provides guidance on appropriate disciplinary actions related to noncompliance or unethical conduct and recommends the removal of

individuals from Program related roles as appropriate.

In addition, background checks serve as an important part of the selection process at UCF. This type of information is collected as a means of promoting a safe environment for students, employees, and the public. UCF requires a background check per [UCF Policy 3-011 Background Checks](#) on all prospective employees as a condition of employment and follows Equal Employment Opportunity Commission guidelines when evaluating information obtained through the background check process. UCF employs a third-party agency to perform background checks on all final candidates prior to an offer of employment. The type of background check performed is dependent upon job duties assigned to the position and can be one or more of the following:

- UCF Standard Background Check: Consists of a criminal history background check inclusive of a search of the following:
  - National Sex Offenders Registry
  - Statewide criminal history background check through the Florida Department of Law Enforcement (FDLE)
  - Local criminal records check through local law enforcement agencies
  - Federal criminal database
  - National criminal history records
  - Social security records available through credit bureaus
  - Driver's license records
  
- The Level 1 background check: Consists of a criminal history background check inclusive of a search of the following:
  - National Sex Offenders Registry
  - Statewide criminal history background check through the FDLE
  - Local criminal records check through local law enforcement agencies-
  
- Level 2 background check: This type of background check is performed on prospective and current employees where required by law or university policy. Checks conducted in accordance with the State of Florida level 2 standards, including fingerprinting for statewide criminal history records checks through the FDLE and national criminal history records checks through the Federal Bureau of Investigation, and may include local criminal records checks through local law enforcement agencies.

## **Element II - Standards of Conduct, Policies and Procedures**

As part of an effective Program, UCF develops expectations for ethical conduct and compliance through several avenues. Codes of conduct, regulations, and policies and procedures set expectations for ethical conduct and compliance. Additionally, [the vice president for compliance, ethics, and risk, chief compliance and ethics officer and](#) University Compliance ~~and~~; Ethics, ~~and~~ Risk serves as a resource for regulation and policy development and assists UCF faculty and staff in identifying and understanding policies applicable to their roles. The following standards, policies, and procedures are core to UCF's effective Program:

## UCF Employee Code of Conduct

The purpose of the [UCF Employee Code of Conduct](#) is to provide one guiding document that serves to communicate expectations and requirements and provides a resource for employees when faced with questions or ethical dilemmas. Embedded in the [eCode](#) are UCF's ethical standards of honesty and integrity, respect, responsibility and accountability, and stewardship, as well as the five tenets of the UCF Creed. Together they communicate the ethical principles and values of the university. The UCF Employee Code of Conduct is part of UCF's comprehensive compliance and ethics program, supported by the UCF Board of Trustees, the [university](#) president, and senior leadership. All employees are required to follow the UCF Employee Code of Conduct.

### UCF Policy 2-001 – University Policy Development

[UCF Policy 2-001](#) establishes how university policy is developed, reviewed, approved, and maintained. The vice president for compliance, [ethics](#), and risk, [- chief compliance and ethics officer](#) administers the policy and provides guidance on the effective development of policies and procedures. The vice president for compliance, [ethics](#), and risk, [- chief compliance and ethics officer](#) also chairs the University Policies and Procedures Committee that is charged with reviewing policies and procedures and providing a recommendation of approval prior to review and approval by the university president. All policies are maintained online in the UCF Policies and Procedures Manual and must be reviewed annually by the responsible authority and every five years by the [eCommittee](#). New and revised policies are communicated to all employees of the university through broadcast email distribution.

### UCF Policy 2-004 – ~~Nondiscrimination Policy~~ **Prohibition of Discrimination, Harassment and Related Interpersonal Violence**

[UCF Policy 2-004](#) is administered by the vice president for compliance, [ethics](#), and risk, [- chief compliance and ethics officer](#) and outlines the following specifically defined forms of prohibited conduct: [unlawful](#) discrimination, [unlawful](#) ~~discriminatory~~ harassment, ~~sexual or gender-based harassment~~, sexual assault, sexual exploitation, relationship violence, stalking, [sexual, gender-based, or Title IX sexual harassment, aiding and abetting in the commission of any prohibited act](#) ~~complicity~~, and retaliation. Therein, UCF prohibits ~~all students, employees, registered student organizations, direct support organizations' non-student employees), and third parties affiliated with the university from engaging in~~ “[unlawful](#) discrimination and harassment on the basis of an individual's Protected Classes in any of its education or employment programs and activities, as well as ~~discriminatory harassment, sexual assault, sexual exploitation, relationship violence, stalking, sexual or gender-based harassment, complicity in the commission of any act prohibited by this Ppolicy,~~ retaliation against a person for reporting, in good faith, any of these forms of conduct or participating in or being a party to any investigation or proceeding under this [Ppolicy](#).” This policy also sets forth UCF's commitment to [maintaining a safe and non-discriminatory learning, living, and working environment where people are free to learn and work without fear of unlawful discrimination, harassment, or interpersonal violence. cultivating a climate where all individuals are well-informed and supported in reporting Pprohibited Cconduct](#)

~~and providing a fair and impartial process for all parties in the investigation and resolution of such reports.~~

### **UCF Policy 2-012 – Title IX Grievance Policy**

~~UCF Policy 2-012 communicates the university process for submitting and investigating a complaint of Title IX sexual harassment, as defined in the policy. Additionally, the policy outlines the procedures for appealing an investigation or live hearing outcome, if applicable. The policy is administered by the vice president for compliance, ethics, and risk, chief compliance and ethics officer.~~

### **UCF Policy 2-014 – Amorous Relationships Prohibition**

~~UCF Policy 2-014 is administered by the vice president for compliance, ethics, and risk, chief compliance and ethics officer and communicates expectations for employees to avoid any apparent or actual conflict between their responsibilities and personal relationships, outlining prohibited amorous relationships in the student and employment context. The policy also sets forth requirements for disclosure of certain amorous relationships.~~

### **UCF Policy 2-015 – Reporting Requirements Related to Nondiscrimination**

~~UCF Policy 2-015 establishes the reporting requirements under UCF Policy 2-004 Nondiscrimination Policy and UCF Policy 2-012 Title IX Grievance Policy for responsible persons, as defined in the policy. This policy is also administered by the vice president for compliance, ethics, and risk, chief compliance and ethics officer.~~

### **UCF Policy 2-106 – Remedial Measures, Prevention, & Education Related to Nondiscrimination**

~~UCF Policy 2-106 is administered by the vice president for compliance, ethics, and risk, chief compliance and ethics officer and establishes complainant options for reporting discrimination, harassment, sexual assault, sexual exploitation, relationship violence, stalking, sexual, gender-based, or Title IX sexual harassment, aiding and abetting in the commission of any act prohibited by UCF Policy 2-004 Nondiscrimination Policy and retaliation. The policy also provides for remedial, supportive, and protective measures, interim actions, and outlines the university's prevention, awareness, and training programs.~~

### **UCF Policy 2-010 – Whistle-blower Determination and Investigation**

~~UCF Policy 2-010 is administered by the Chief Audit Executive and communicates the requirement that all potential whistle-blower complaints received by university or DSO employees be reported to University Audit for determination of whistle-blower status. When a whistle-blower investigation is necessary, University Audit is responsible for performing the investigation into the whistle-blower complaint and will refer other claims that do not meet the definition of a whistle-blower complaint to the appropriate department for investigation.~~

## UCF Policy 2-101 – University Regulation Development

[UCF Policy 2-101](#) establishes how a university regulation is developed. The policy and process are administered by the vice president and general counsel in compliance with the procedures adopted by the Board of Governors. The Office of the General Counsel maintains the online regulation library and provides communication to the university community on new and revised regulations through the regulation listserv.

## UCF Policy 2-700 – Reporting Misconduct and Protection from Retaliation

[UCF Policy 2-700](#) is administered by the vice president for compliance, [ethics](#), and risk, chief compliance and ethics officer, and establishes how and where members of the university community, including companies that conduct business with the university, should report concerns. The policy statement includes three main expectations:

1. All members of the UCF community are expected and encouraged to make good faith reports of suspected misconduct.
2. An employee who knowingly makes a false report or provides false information during an investigation may be subject to disciplinary action up to and including termination.
3. Retaliation against anyone who, in good faith, reports misconduct or who participates in an investigation of misconduct is strictly prohibited.

The policy covers the avenues for reporting, including within an employee's department, to central offices, to University Compliance [and](#), [Ethics](#), ~~and Risk~~, and through the UCF IntegrityLine (anonymous report line). The policy also covers the requirement to report possible fraud to University Audit and the requirements under Florida statute for reporting child abuse, neglect, and abandonment.

## UCF Policy 2-800 – Fraud Prevention and Detection

[UCF Policy 2-800](#) is administered by the ~~C~~chief ~~A~~audit ~~E~~xecutive and communicates the requirement that suspected fraud, waste, or abuse be reported and investigated by University Audit. It is the policy of UCF to proactively exercise due diligence in the prevention and detection of fraud and objectively and independently investigate any misuse of university resources, as well as any suspected acts of fraud, theft, corruption, waste, or abuse, and to take appropriate disciplinary or legal action.

## Element III – Effective Training and Education

University Compliance [and](#), [Ethics](#), ~~and Risk~~ and compliance partners are responsible for developing and implementing training and education to support ethical conduct and compliance at UCF. University Compliance [and](#), [Ethics](#), ~~and Risk~~ collaborates with compliance partners to assist in the development, evaluation, and delivery of training. All UCF employees are provided training to conduct university business with the highest ethical standards and in compliance with applicable laws, regulations, and policies and procedures.

Creating training modules and identifying need-based education is pivotal to the success of the Program. As part of the Program's core training regarding compliance and ethical conduct, the following on-line and in-person training [is available](#) to employees:

***UCF Employee Code of Conduct/Speak Up! Whistle-blower training*** – This course is a combined course of both the UCF Employee Code of Conduct training and the Speak Up! Whistle-blower training. The UCF Employee Code of Conduct is part of UCF's comprehensive [eCompliance](#) and [eEthics](#) [pProgram](#), supported by the UCF Board of Trustees, the [university](#) president, and senior leadership. The purpose of the Employee Code of Conduct is to provide one guiding document that highlights many of the laws, regulations, UCF policies, and ethical standards that employees are already expected to follow. It can also serve as a resource for employees when faced with questions or ethical dilemmas. The purpose of the UCF Speak Up! Whistle-blower training is to provide an overview of university policies on reporting misconduct, explain protection from retaliation and whistle-blower protections, and assist employees in understanding their responsibility to report concerns. This training is required to be completed by all newly hired employees within the first week of employment and is available and promoted to current employees on a regular basis.

***UCF Code of Conduct Annual Refresher Training and Certifications*** – This is an annual 20-minute refresher training required for all non-student employees and contains a brief overview of the purpose of the Code, provides targeted training on three compliance topics that rotate annually, and reminds employees of their duty to report misconduct. At the end of the training, employees are required to certify to their understanding of the Code and their responsibilities.

***Ethical Leadership training*** – This training is encouraged for all employees and provided by [the vice president](#), [University cCompliance](#), [eEthics](#), and [rRisk](#) through the leadership development program and as requested. The training covers the ethical standards and values of the university and provides a framework for employees to navigate ethical dilemmas and decision-making. Employees who attend learn what it means to be an ethical leader and how leaders impact the culture of the university.

***Potential Conflicts – Florida Code of Ethics for Public Officers and Employees training*** – This training provides an overview of the state's ethics laws, assists employees with identifying prohibited actions or conduct, and communicates the reporting and disclosure requirements of the state and university. This training is required to be completed by all newly hired employees within the first 30 days of employment and is available and promoted to current employees on a regular basis.

***Gifts and Honoraria training*** – This training is based on the state's ethics laws as it relates to employees soliciting and receiving gifts, applicable reporting requirements, and communicates the university's policy and standards. This training is available and promoted to both new and current employees on a regular basis.

***Youth Protection training*** – The Youth Protection Program training is intended to protect all faculty, staff, students, volunteers, and visitors of UCF, [UCF Direct Support Organizations](#), and third party organizations, as well as the minors they interact with, by providing education on

UCF policies, and federal and state reporting requirements when participating in youth related activities. [The training also provides content on recognizing the signs of abuse and mandatory reporting requirements as per state law.](#) All youth program staff, either UCF affiliated or third party, who ~~work with supervise~~ minors are required to complete this training every two years to remain compliant with university policy, and federal and state laws.

***UCF Actions to Prevent and Correct Discrimination*** – The Office of Institutional Equity is responsible for administering this online training. As required by applicable laws, regulations, and university policies, this course provides employees with information, resources, and rights and obligations of UCF employees on discrimination, harassment, and retaliation. Topics covered include discrimination and discriminatory harassment, the Americans with Disabilities Act and accommodations, interpersonal violence, amorous relationships, retaliation, and reporting duties. This training is required to be completed by all newly hired employees within the first week of employment and is available and promoted to all current employees on a regular basis.

***Information Security Awareness Training*** – This online course is administered by the Information Security Office and promotes the secure and responsible use of the [University's](#) network. It helps employees become more skilled at detecting social engineering attacks, learn how to secure their data, and implement security best practices. This course is required to be completed by all newly hired employees within the first 30 days of employment and ~~is annually thereafter available and promoted to all current employees on a regular basis.~~

***Student Records (SR) FERPA Training*** – This online training is designed to provide important information regarding the Family Educational Rights and Privacy Act (FERPA). This is the United States federal law that protects student records privacy review and disclosure rights. The law guarantees these rights for both current and former UCF students. FERPA affords students certain rights with respect to their education records. The course is administered by the University Registrar's Office and is required to be completed by newly hired employees within the [first](#) week of employment and must be completed every two years [by employees with access to student records](#) to remain in compliance with federal law.

***Fraud Awareness*** – The purpose of this online University Audit designated course is to promote fraud prevention and awareness across UCF. Completion of this course better prepares employees to recognize potential fraud and determine what actions should be taken when these situations are identified. This training is required for all newly hired employees within the [first](#) week of employment and is mandatory for current employees who [are engaged in](#) the following scenarios: when employees within a specific college, department, and/or unit are identified as primary contacts for an upcoming audit, when the results of an investigation related to a specific college, department, and/or unit indicate that this training course would be beneficial. The course is also promoted on a regular basis to all other current employees who do not meet the indicated scenarios.

Targeted versions of the trainings listed above are also provided to departments and groups, as requested. In addition, training is developed or updated to meet the needs of the Program and to address areas of concern. As part of the Program, ~~University Compliance, Ethics, and Risk~~

~~provides~~ training is provided on the Clery Act and federal research compliance requirements in collaboration with compliance partners from the UCF Police Department and the Office of Research. Compliance partners also develop and administer vital training to employees as part of UCF's effective Program and cover the large amount of ethical and compliance requirements applicable to the university.

## Website

In addition, the development and maintenance of the compliance website, which promotes UCF's policies and procedures, is a critical educational resource for university employees. Information on the website includes an overview of the Program, UCF Employee Code of Conduct, policies and procedures, the UCF IntegrityLine report line, UCF *IntegrityStar* newsletter, educational modules and videos, and links for additional resources. The training videos provided on the website and distributed to employees through other channels, cover the topics of retaliation, maintaining a safe and secure workplace, phishing, employment of relatives, responding to workplace violence, respecting others, and avoiding conflicts of interest.

## IntegrityStar

The *IntegrityStar* newsletter is the official UCF Compliance and Ethics newsletter that is distributed to all employees three times per year (once per semester). Newsletter articles cover ethics and compliance topics, include articles by compliance partners, highlight new policies and regulations, and list upcoming training opportunities. The newsletter has a Case Corner section that features anonymized investigations and outcomes ~~and~~ ~~The newsletter~~ includes a recognition section in which employees are celebrated for demonstrating the values of the university. The newsletter also provides guidance to employees and contains educational videos and cartoons that communicate ethical conduct and compliance requirements. Each newsletter provides a link to the IntegrityLine and reminds employees to report suspected misconduct.

## Educational Outreach

University Compliance ~~and~~, Ethics, ~~and Risk~~ also educates the university community on ethical and compliance requirements through correspondence such as employee-specific and broadcast email distribution, direct mailing to departments or employees, and distribution of the UCF Compliance and Ethics brochure. The brochure provides an overview of the office and Program at UCF and is distributed as part of new employee orientation, outreach events, and national Compliance and Ethics Week activities.

## Compliance and Ethics Week

Annually UCF celebrates national Compliance and Ethics Week through activities promoted and hosted by University Compliance ~~and~~, Ethics, ~~and Risk~~. As part of the outreach activities, training sessions are either conducted by compliance partners or sent through broadcast email distribution on compliance and ethical hot topics. During the week, the values of the university

are celebrated, and the elements of the Program are promoted to all employees, with offered incentives to participate.

### **Compliance and Ethics Training for BOT Members**

Board of Trustee members receive training regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures as part of the orientation process and as requested by the chair. The vice president for compliance, ethics, and risk, chief compliance and ethics officer, regularly educates the Board of Trustees Audit and Compliance Committee regarding applicable federal and state compliance requirements and the Program during committee meetings.

### **Element IV – Effective Lines of Communication**

As part of an effective program, organizations are required to have and publicize a system that allows for anonymity or confidentiality, whereby members of the university community can report or seek guidance regarding potential or actual misconduct without the fear of retaliation. All members of the UCF community are expected and encouraged to make good faith reports of suspected misconduct. These expectations are communicated in UCF Policy 2-700, Reporting Misconduct and Protection from Retaliation. The policy includes procedures for when to report and the communication lines that are available for reporting. As part of the options for reporting, the UCF IntegrityLine, the anonymous reporting line, is provided and publicized to all members of the university community.

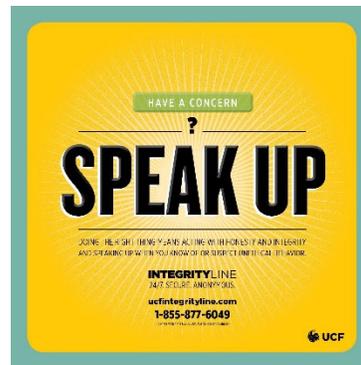
The UCF IntegrityLine is a secure reporting system administered by an independent third-party, NAVEX Global. The IntegrityLine is available 24 hours a day, 365 days a year, and is located at ucfintegrityline.com, or by calling 1-855-877-6049 toll-free. The third-party NAVEX Global uses their case management system, EthicsPoint, to provide an anonymous way for individuals who may be reluctant to report suspected misconduct through university administrative or central offices. The internet portal never identifies a visitor and deletes the internet address so that anonymity is preserved. Callers are not traced or recorded.

IntegrityLine reports are processed by the third-party EthicsPoint and sent to University Compliance, and Ethics, and Risk to address appropriately. All reports are reviewed, investigated, and responded to as discreetly and promptly as possible. Reports received through the UCF IntegrityLine are triaged between the assistant vice president for compliance and ethics and the chief audit executive. Based on the nature of the report, they are either investigated by University Compliance and, Ethics, and Risk, University Audit, investigated jointly by both offices, or they may be referred to the appropriate compliance partner for review. When reports are received through the UCF IntegrityLine that involve behavior involving related to students under the UCF *Golden Rule*, the cases are referred to the Office of Student Rights and Responsibilities. When reports are criminal in nature, the reports are referred to the UCF Police Department.

If employees decide to provide their identity, University Audit will conduct a whistle-blower determination in accordance with UCF Policy 2-010 Whistle-blower Determination and

Investigation and will notify the employee of their eligibility for whistle-blower status. Should an employee not be granted whistle-blower status, they are still protected from retaliation under UCF Policy 2-700 —Reporting Misconduct and Protection from Retaliation. The university does not tolerate retaliation and will take all reasonable and necessary actions to protect members of the university community who have filed good faith reports of misconduct. If someone who has filed a report or participated in an investigation feels as if they are experiencing retaliation, they are directed to contact University Compliance ~~and~~; Ethics, ~~and Risk~~ immediately. Reports of retaliation are investigated by University Compliance ~~and~~; Ethics, ~~and Risk~~ and include the appropriate compliance partners based on the allegations.

The UCF IntegrityLine is publicized through multiple channels to the university community. The image to the right is the poster that is distributed to all building managers and placed throughout buildings on all UCF campuses. The IntegrityLine logo and link are also placed on all University Compliance ~~and~~; Ethics, ~~and Risk~~ web pages, compliance partner websites, ~~the~~ *IntegrityStar* newsletter editions, ~~the~~ UCF Employee Code of Conduct, and training modules. In addition, wallet cards are distributed to all new employees during orientation, training sessions, and during outreach events.



Marketing materials with the IntegrityLine information, such as ear buds, are also distributed to employees during outreach events and training.

## Element V – Routine Monitoring, Auditing, and Identification of Risks

To ensure that the Program is followed, routine monitoring, risk assessments, and audits are performed. Through these efforts weaknesses and risks are identified and steps are taken to improve the ~~p~~Program, strengthen internal controls, and mitigate the risks of misconduct and noncompliance. To fulfill the requirements of this element, the following activities are included in the Program:

### Conflicts of Interest Disclosure

As a state institution and recipient of federal funds, UCF must comply with both state and federal requirements regarding the disclosure and management of conflicts of interest and commitment. Additionally, the university is committed to conducting university business and activities with integrity and has developed policies and procedures to identify, manage, and, when appropriate, remove potential and actual conflicts of interest and commitment. University Compliance ~~and~~; Ethics, ~~and Risk~~ provides oversight and management of the university’s conflicts of interest and commitment reporting process. At each ~~e~~Committee meeting, the ~~vice president for compliance, ethics, and risk, chief compliance and ethics officer, office~~ provides the Board of Trustees Audit and Compliance Committee updates on the office’s monitoring efforts of the disclosure process and policies for the university, UCF ~~e~~Direct ~~s~~Support ~~e~~Organizations and component units. Every five years the office conducts a full review of the conflicts of interest and commitment policies and procedures, disclosure process, monitoring efforts, and corrective actions or

management plans for the university, UCF ~~d~~Direct ~~s~~Support ~~e~~Organizations, and component units.

Each academic year, a potential outside activity, employment, and ~~potential~~ conflict of interest and commitment disclosure is required of all faculty, executive staff, post-doctoral employees, and select individuals in university positions of trust, or other employees engaged in the design, conduct, and reporting of research at UCF. Through this process, employees report all outside activities for review and approval in advance of engaging in the outside activity and University Compliance and, Ethics, ~~and Risk~~ serves as the final reviewer of all outside activities disclosed through this process. All other employees must submit a report to their supervisor prior to the initiation of any outside activity or employment and when a potential conflict of interest exists. An amended disclosure must be submitted within 30 days of any change in circumstances.

University Compliance and, Ethics, ~~and Risk~~ provides training modules, guidance, review and approval of disclosures, reviews and monitors management plans, and performs investigations into conflicts of interest and commitment. The process of disclosing all outside activities for review and approval protects employees from unknowingly violating a state or federal law, and protects the credibility and reputations of employees and the university by providing a transparent system of disclosure, approval, and documentation of outside activities that might otherwise raise concerns of a conflict of interest or commitment. Through this review process, the office is continually assessing risk exposures and taking proactive steps to address those risks before they develop into misconduct. The following regulation and policies ~~iesy~~ communicate the expectations for disclosure and compliance:

[UCF Regulation 3.018 Conflict of Interest or Commitment; Outside Activity or Employment](#) is a longstanding university regulation that outlines the conflict of interest and commitment disclosure process at UCF and includes ~~state and~~ federal and state reporting requirements.

[UCF Policy 4-504 Reporting Outside Activities, Financial Interests, and Potential Conflicts of Interest or Conflicts of Commitment in Research](#) communicates the federal and state disclosure requirements and procedures for faculty and staff who engage in federally funded research.

[UCF Policy 2-009 Gifts and Honoraria](#) specifies the procedures for employees to identify allowable gifts and honoraria in compliance with state ethics laws and university standards, as well as communicates the reporting requirements when accepting certain gifts and honoraria. In accordance with Florida Statutes Chapter 112, part III Code of Ethics for Public Officers and Employees, the policy also includes restrictions on soliciting and receiving gifts and honoraria.

### **Drug-Free Schools and Workplace**

University Compliance and Ethics oversees the university's compliance with the Drug-Free Schools and Communities Act passed in 1986, amended in 1989 as part of the reauthorization of the Higher Education Act and the Drug-Free Workplace Act of 1988. As chair of the Biennial Review Committee, the office facilitates the review every two years as required by federal law, of the university's drug and alcohol abuse prevention program for its campus community. The

following university policy outlines the requirements:

UCF Policy 2-7001 Drug-Free Schools and Workplace outlines the required components of the university's drug and alcohol abuse prevention program under federal law.

### **Privacy Compliance Program**

University Compliance and Ethics oversees the university-wide privacy program that establishes standards for the protection of data in accordance with applicable laws and regulations and monitors the university's compliance with these requirements. Program activities include establishing and updating appropriate policies, procedures, and public facing privacy notices, ensuring that appropriate language is included in contracts with third parties, administering and reviewing data protection impact assessments, responding to data subject access requests, reviewing research and similar studies involving personal data, providing privacy and data protection-related guidance, and responding to and resolving incidents of potential non-compliance. The Privacy Compliance Program works in tandem with the Information Security Office to secure and protect personal data and deliver awareness training. The following university policies contain privacy related requirements:

UCF Policy 2-105 Identity Theft Protection outlines the university's Identity Theft Prevention Program pursuant to the Federal Trade Commission's Red Flags Rule, which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003.

UCF Policy 3-206 Credit Card Merchant Policy sets out the requirements for protecting cardholder data in compliance with Payment Card Industry's Data Security Standards.

UCF Policy 4-002 Use of Information Technologies and Resources establishes the parameters for employee's use of university technology to safeguard data.

UCF Policy 4-008 Data Classification and Protection communicates the required and appropriate managerial, operational, physical, and technical controls for access, use, transmission, storage, and disposal of university, state, and federal data which includes personal data.

UCF Policy 4-012 Collection and Use of Social Security Numbers requires the request and use of SSNs to be limited to what is required for the performance of the university's duties and responsibilities and to secure this information from inappropriate release or disclosure.

UCF Policy 4-015 Information Security Incident Response establishes the process for elevating concerns of potential information security incidents.

### **Foreign Influence Program**

The vice president for compliance, ethics, and risk, chief compliance and ethics officer oversees the university's foreign influence compliance program and the procedures for the foreign influence assessment process. As part of this oversight, University Compliance and Ethics performs foreign influence red flag reviews during the potential outside activity, employment,

and conflict of interest and commitment disclosure review process and monitors completions for required disclosures outlined in Florida Statutes Section 1012.977 and University Policy 4-504 Reporting Outside Activities, Financial Interests, and Potential Conflicts of Interest or Conflicts of Commitment in Research. The Office of International Collaboration and Export Control reviews for potential foreign influence red flags during the Export Control Review Process, International MOU Review Process, Sponsored Research Process, Travel Review Process, Visa Process, and foreign applicant review process. The vice president for compliance, ethics, and risk, chief compliance and ethics officer determines whether the red flags necessitate an inquiry and potential investigation.

## **Youth Protection Program**

The university hosts a variety of academic, recreational, and service programs that engage non-enrolled minors. All youth programs vary significantly, and UCF is committed to providing a safe and healthy environment for all programs associated with the university. The Youth Protection Program sets forth 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. University Compliance and, ~~Ethics, and Risk~~ is responsible for overseeing compliance with the university's Youth Protection Program policy requirements, including processing and tracking registrations for applicable campus activities or programs involving non-enrolled minors, tracking mandatory program staff training and background checks in accordance with state law, and ensuring mandatory reporting of any known or suspected child abuse, abandonment or neglect.

[UCF Policy 2-005 Youth Protection](#) communicates UCF's expectations for the protection of minors and outlines the required procedures for background screenings, training, and registration of programs involving minor participants.

## **Department Database Review**

University Compliance and, ~~Ethics, and Risk~~ tracks inquiries and requests made to the office in a reporting database by topic and location. Annually this data is reviewed and analyzed to identify potential trends or compliance risk areas that could benefit from proactive measures such as training or outreach.

## **IntegrityLine Case Review**

Twice aper month University Compliance and, ~~Ethics, and Risk~~ reviews open investigations to ensure issues are being addressed in a timely manner, and assesses the reports received for trends of noncompliance or risks. Annually, the office performs an analysis on data for the previous calendar year and provides a report and overview to the ~~b~~Board's Audit and Compliance Committee, university president, and vice presidents. In response to trends identified through both the monthly and annual analyses, University Compliance and, ~~Ethics, and Risk~~ provides guidance on noncompliance or risks identified and makes changes to the Program, provides targeted training and education, provides targeted communications and guidance, and

collaborates with compliance partners to address issues as appropriate.

## Risk Assessment

University Compliance ~~and~~, Ethics assesses and documents risks on a regular basis, ~~and Risk performs an enterprise-wide risk assessment of university activities every three years. This assessment identifies and ranks risks and evaluates the existence of appropriate internal controls to mitigate risks.~~ The assessment, in conjunction with the elements of an effective compliance program, is the basis for the annual compliance and ethics work plan. The work plan stipulates development, review, training, monitoring or other activities that University Compliance and, Ethics, ~~and Risk~~ will conduct during the year.

## External Compliance Requests or Investigations

The vice president for compliance, ethics, and risk, chief compliance and ethics officer ~~University Compliance, Ethics, and Risk~~ provides oversight and coordination of external inquiries into compliance with federal and state laws or NCAA requirements and takes appropriate steps to ensure safe harbor for the university in instances of non-compliance. As part of this responsibility, the office provides guidance to compliance partners, conducts investigations, and provides the university's response as appropriate. Based on the issues that are identified, the office ensures that appropriate changes are made to the Program to support compliance, ethical conduct, and mitigation of risks.

## Coordination with Internal Audit

University Audit serves as the university's internal auditor, providing internal audits and reviews, management consulting and advisory services, investigations of fraud and abuse, follow-up of audit recommendations, evaluation of the processes of risk management and governance, and coordination with external auditors. The vice president for compliance, ethics, and risk, chief compliance and ethics officer ~~University Compliance, Ethics, and Risk~~ provides guidance to University Audit on compliance-related audits and matters. Based on audit findings, University Compliance and, Ethics, ~~and Risk~~ provides guidance, training, or assists departments with policy and procedure development. Fraud or other issues requiring investigation, or an audit identified by University Compliance and, Ethics, ~~and Risk~~, are referred to University Audit for appropriate response. As appropriate, both offices work together to evaluate or investigate misconduct or risks.

## External Audits

The UCF Board of Trustees Audit and Compliance Committee is assigned oversight responsibility to:

- receive and review audits by the State of Florida Auditor General;
- receive and review audits of the ~~d~~Direct ~~s~~Support ~~o~~rganizations and component units; and

- 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 bBoard.

Serving as the internal auditor, University Audit provides coordination and guidance to the bBoard and senior leadership for external audits or investigative matters related to fraud, waste, abuse of resources, and other matters as requested.

## **Element VI - Respond Promptly to Detected Problems and Undertake Corrective Action**

When non-compliance, unethical behavior, or criminal conduct is detected, the university takes the appropriate steps to prevent further similar behavior, including making any necessary modifications to the Program. The vice president for compliance, ethics, and risk, chief compliance and ethics officer~~University Compliance, Ethics, and Risk~~ provides guidance on compliance, ethics, and risk related matters to the university community. University Compliance and Ethics~~The office~~ collaborates with compliance partners and senior leadership to review and resolve compliance and ethics issues, accomplish objectives, and facilitate the resolution of problems. As part of this responsibility, the office performs the following:

### **Investigations**

University Compliance and, ~~Ethics, and Risk~~ receives allegations of misconduct or noncompliance through multiple channels, including direct reports from employees, compliance partners, individuals or entities external to the university, and the UCF IntegrityLine. Allegations of misconduct or noncompliance may also be identified through monitoring and other Program activities. The office initiates, conducts, supervises, coordinates, or refers to other appropriate offices investigations of misconduct or noncompliance, or performs reviews deemed appropriate in accordance with university regulations and policies, state statutes, and federal regulations.

### **Corrective Actions**

When problems are detected, the vice president for compliance, ethics, and risk, chief compliance and ethics officer~~University Compliance, Ethics, and Risk~~ makes the appropriate modifications to the Program and updates the Plan to reflect those changes. When appropriate, the vice president for compliance, ethics, and risk, chief compliance and ethics officer ~~the office~~ provides oversight and guidance to compliance partners to make changes to the Program within their area of responsibility. In addition, ~~the office provides~~ recommendations to colleges, departments, or units for corrective actions to resolve and correct issues related to misconduct or noncompliance identified through investigations, monitoring, or other activities are also provided.

It is the responsibility of each college, department, or unit's executive officer to implement recommended corrective actions. ~~The office monitors the completion of r~~Recommended corrective actions ~~are monitored~~ and escalated ~~ds issues~~ as appropriate to senior leadership, the ~~university~~ president, and the ~~b~~Board's Audit and Compliance Committee. These efforts serve to ensure that the Program remains effective and that the university is taking steps to prevent the reoccurrence of misconduct, noncompliance, or criminal activity.

## **Element VII – Enforce and Promote Standards through Appropriate Incentives and Disciplinary Guidelines**

The Program is promoted and enforced consistently through the application of appropriate incentives and, when necessary, appropriate disciplinary measures resulting from instances such as employees engaging in misconduct or noncompliance and failing to take reasonable steps to prevent or detect misconduct, noncompliance, and criminal conduct. ~~The vice president for compliance, ethics, and risk, chief compliance and ethics officer~~University Compliance, Ethics, and Risk, in consultation with the ~~university~~ president and the ~~b~~Board's Audit and Compliance Committee, provides guidance and recommendations for appropriate incentives and disciplinary measures to encourage a culture of compliance and ethics. When failures in compliance and ethics are identified, the Program requires that issues are addressed in a timely manner through appropriate measures, including education or disciplinary action.

### **Employee Performance**

Annually, all employees receive performance appraisals. Employees are evaluated on the performance of their duties as communicated through job descriptions, whether they met expected goals and objectives, and whether they performed in a manner consistent with UCF values.

### **Incentive Program**

University Compliance ~~and~~, Ethics, ~~and Risk~~ implemented a process for identifying and recognizing employees who exemplify the expectations of the Program and the values of the university. Three times per year, employees are ~~presented with the IntegrityStar award signed by the vice president for compliance, ethics, and risk, chief compliance and ethics officer and~~ recognized in an article in the *IntegrityStar* newsletter. In addition, incentives are offered to employees who participate in the annual Compliance and Ethics Week activities.

### **Disciplinary Procedures for Employees**

~~The vice president for compliance, ethics, and risk, chief compliance and ethics officer~~University Compliance, Ethics, and Risk provides guidance to supervisors and members of the senior leadership team on appropriate disciplinary action up to and including termination when misconduct, noncompliance, or criminal conduct is identified. As part of this process, University Compliance ~~and~~, Ethics, ~~and Risk~~ collaborates with Human Resources and General Counsel to ensure that supervisors provide disciplinary action consistently and in compliance with applicable laws, regulations, and policies. It is the responsibility of the supervisor or appropriate

senior leader to ensure that disciplinary action is implemented, including criminal charges when appropriate, and that other corrective actions are completed. The following policies communicate the expectations and procedures for disciplinary action:

[UCF Board of Trustees – United Faculty of Florida Collective Bargaining Agreement, Article 16](#) provides the negotiated policy and procedures for disciplinary action for in-unit faculty.

[Regulation 3.0124 Discipline and Termination for Cause of Non-unit Faculty and A & P Staff Members](#) communicates the policy and procedures for disciplinary action for non-unit faculty and Administrative & Professional employees.

[Regulation 3.0191 Disciplinary Action – University Support Personnel System](#) provides the policy and procedures for disciplinary action for University Support Personnel System employees of the university with regular status.

## **Element VIII – Measure Compliance Program Effectiveness**

The Program is evaluated periodically to assess its effectiveness in promoting a culture of compliance and ethical conduct and for compliance with Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003. The following are the activities performed to assess the effectiveness of the Program:

### **Annual Effectiveness Reports**

[The vice president for compliance, ethics, and risk, chief compliance and ethics officer](#) ~~University Compliance, Ethics, and Risk~~ provides an annual report on the effectiveness of the Program to the ~~b~~Board’s Audit and Compliance Committee and the ~~university~~ president. To assess the program, compliance partners are required to report annually on their activities and efforts for meeting the requirements of the Plan through a survey developed by University Compliance ~~and~~ ~~Ethics, and Risk~~. These reports, as well as the activities and efforts of the office, are assessed and included in the annual report. Based on this process any identified deficiencies are addressed and appropriate modifications are made to the Plan. As required by Board of Governors Regulation 4.003, any Plan revisions based on the report are approved by the Board of Trustees. A copy of the report and revised Plan is provided to the Board of Governors.

### **Culture Survey**

University Compliance ~~and~~ ~~Ethics, and Risk~~ conducts an anonymous survey every two years to evaluate the compliance and ethics culture at UCF. The results from the initial survey served as a benchmark for future surveys. The survey serves as a mechanism to identify opportunities to strengthen the compliance and ethics culture and to measure the compliance and ethics Program’s progress. The survey is distributed by email to all university employees, including hourly and student employees. The survey includes questions related to an employee’s knowledge of the Program, thoughts on the university’s culture, view of leadership, how comfortable they are raising concerns, and if they feel protected from retaliation.

## **Institutional Effectiveness Assessment Process**

As part of the university's Institutional Effectiveness Assessment Process, University Compliance ~~and~~, Ethics, ~~and Risk~~ annually develops an assessment plan that targets specific components of the Program to evaluate, measure, and improve. The process includes the annual setting of outcomes and measures, collecting data, reporting results, and developing a new assessment plan to measure the impact of the improvements made to the Program. Using this process allows the office to evaluate Program effectiveness and make improvements as necessary.

## **Program Effectiveness Review**

As required by Board of Governors Regulation 4.003, each university will obtain an external review of the Program's design and effectiveness at least once every five years. The review and any recommendations for improvement ~~will be~~ provided to the university president and Board of Trustees. The assessment ~~will be~~ approved by the Board of Trustees and a copy ~~is~~ provided to the Board of Governors. The ~~first review will be conducted within five years of the implementation of Regulation 4.003 and will be~~ performed consistent with guidance from the Board of Governor's Inspector General's office.



Board of Trustees  
Audit and Compliance Committee | November 16, 2022

## DISC- 1: University Compliance, Ethics, and Risk Update

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Information       Discussion       Action

Meeting Date for Upcoming Action: \_\_\_\_\_

**Purpose and Issues to be Considered:**

The University Compliance, Ethics, and Risk update and any discussion will cover changes in federal or state requirements impacting the university, current or pending external compliance activities, and updates to the committee on key compliance, ethics, and risk initiatives at UCF.

**Background Information:**

The update includes highlights from the 2022 Annual Report and the Compliance and Ethics Work Plan Status Report. The Annual Report provides a comprehensive view of the university-wide compliance and ethics program and the extensive activities achieved across the campus. The reporting of this information serves as part of the assessment process to evaluate the effectiveness of the program, opportunities for improvement, or gaps in the university-wide compliance and ethics efforts. The Compliance and Ethics Work Plan Status Report contains a summary of projects and activities completed from July 1, 2022, through September 30, 2022.

**Recommended Action:**

N/A

**Alternatives to Decision:**

N/A

**Fiscal Impact and Source of Funding:**

N/A

**Authority for Board of Trustees Action:**

N/A

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Contract Reviewed/Approved by General Counsel     N/A   

Committee Chair or Chair of the Board has approved adding this item to the agenda   

**Submitted by:**

Rhonda L. Bishop, Vice President University Compliance, Ethics, and Risk

**Supporting Documentation:**

Attachment A: University Compliance, Ethics, and Risk Update

Attachment B: Compliance and Ethics Annual Report 2022

Attachment C: Compliance and Ethics Work Plan Status July 1, 2022 – September 30, 2022

**Facilitators/Presenters:**

Rhonda L. Bishop, Vice President University Compliance, Ethics, and Risk



# **University Compliance, Ethics, and Risk Update**

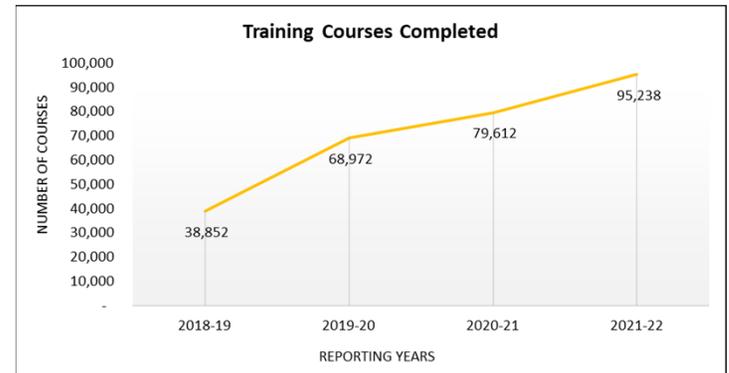
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Board of Trustees Audit and Compliance Committee – November 16, 2022



# Compliance and Ethics Annual Report 2022

## Training



## Incentives

- Compliance and Ethics Week







# IntegrityStar Award



## **Emerging Issues & Crisis Response Team (EICRT) Update**

- Hurricane tabletop exercise held in August
- Team activated for Hurricane Ian
- Quarterly meetings initiated
- Continued monitoring of COVID-19 conditions
- Education of university stakeholders regarding EICRT's role



# University Compliance, Ethics, and Risk

## Compliance and Ethics Annual Report 2022



*Welcome to*  
UNIVERSITY COMPLIANCE, ETHICS, AND RISK

**RESPECT**

**HONESTY  
&  
INTEGRITY**



**SPEAK UP!**  
INTEGRITYLINE



**STEWARDSHIP**

**RESPONSIBILITY  
AND  
ACCOUNTABILITY**

The 2021-22 University of Central Florida (UCF) Compliance and Ethics report provides a comprehensive look at the university-wide compliance and ethics program's activities and outcomes that demonstrate the university's unwavering commitment to a culture of compliance and ethics. My office compiles, analyzes, and publishes this report annually, with the purpose of evaluating the effectiveness of the program and providing the UCF community, the UCF President, the UCF Board of Trustees, and the State of Florida Board of Governors a comprehensive view of the university-wide compliance and ethics program and the extensive activities achieved across the campus. As in previous years, this report encompasses the joint efforts of all compliance offices and compliance partners at UCF and includes information on the work performed during 2021-22 to meet various federal and state regulatory and compliance requirements. UCF's Comprehensive Compliance and Ethics Program complies with the Florida Board of Governors Regulation 4.003 and the Federal Sentencing Guidelines by implementing the elements of an effective program and industry best practices. With the support of the university president and Board of Trustees, as well as benefitting from the work of a prevalent and trusted compliance partner network, the program impacts all members of the university community and helps inform decision making across the campus.



A handwritten signature in black ink that reads "Rhonda L. Bishop".

Rhonda L. Bishop  
Vice President for Compliance, Ethics, and Risk  
Chief Compliance, Ethics, and Risk Officer



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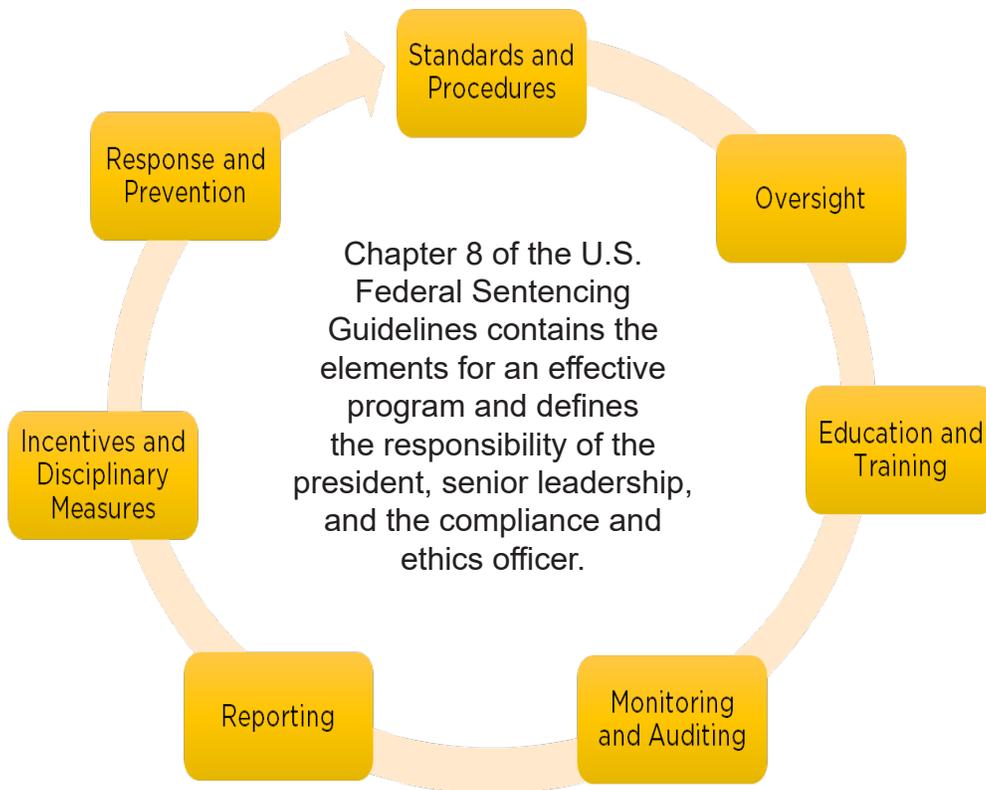
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# INTRODUCTION

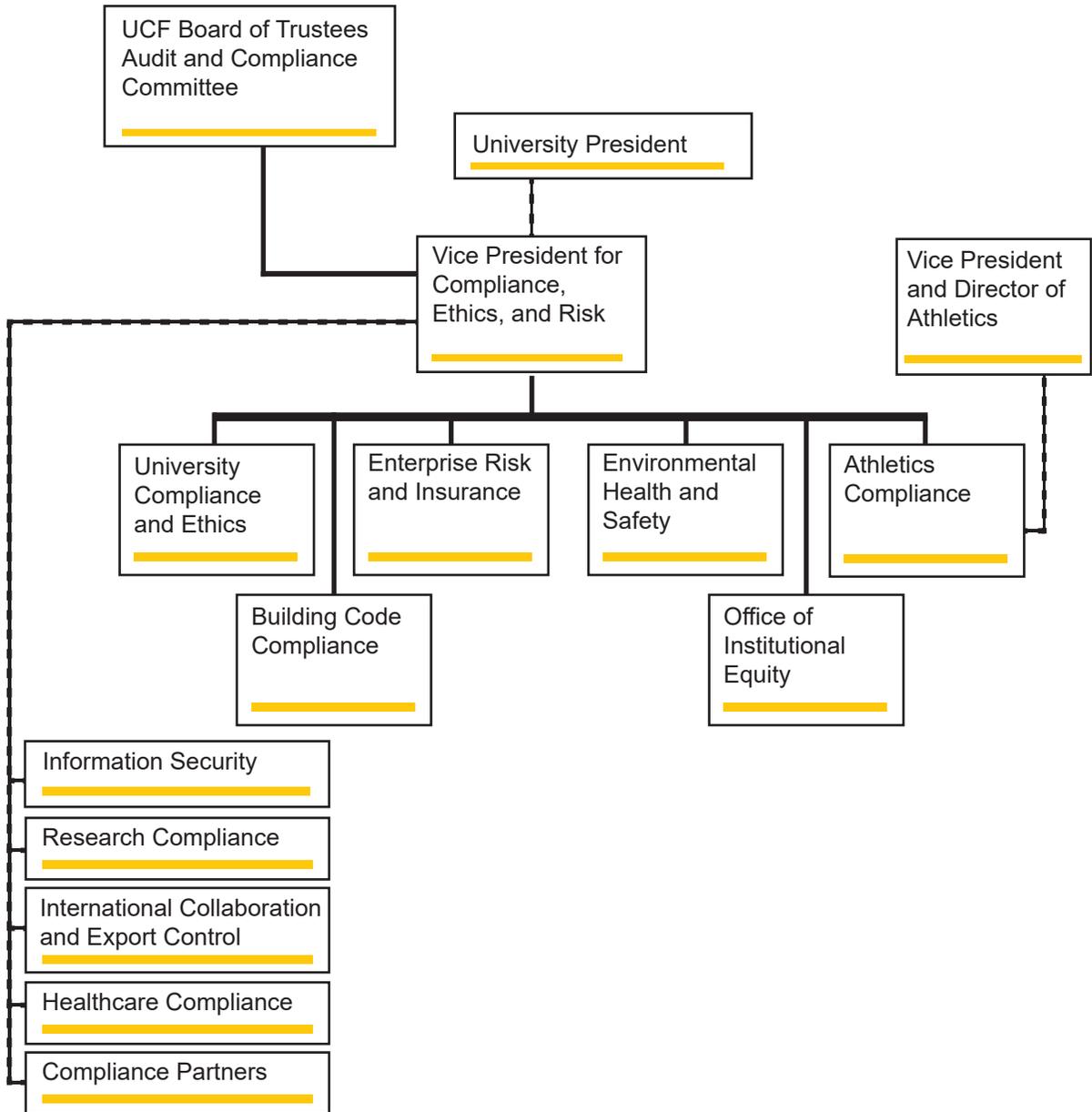
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*Board of Governors Regulation 4.003 requires that each State University System institution have a compliance and ethics program, defines the reporting relationship to the Board of Trustees and the university president, and includes annual and periodic reporting to the Board of Governors.*

The vice president for compliance, ethics, and risk, who serves as the university’s chief compliance and ethics officer, oversees the office of University Compliance, Ethics, and Risk, and provides oversight and coordination of compliance partners who lead targeted compliance programs across the university. The Compliance and Ethics Advisory Committee, established in 2013, is charged with assisting University Compliance, Ethics, and Risk in the development of the comprehensive compliance and ethics program. The advisory committee is chaired by the vice president for compliance, ethics, and risk and is made up of over 30 members across various departments within the university who collectively contribute to this report on an annual basis.

# Compliance and Ethics Program Structure





# 2021-22 SUCCESS STORIES

## Supporting a Best Place to Learn and Work

### Supporting a Best Place to Learn and Work

Actions Taken To Address IntegrityLine Trends and Culture Survey Results

Human Resources Workshops

**Civility at Work**  
(Non-Supervisors)  
229 Trained

**Fostering a Civil Workplace**  
(Supervisors)  
252 Trained

**Taste of Workplace Civility**  
(Abbreviated Civility at Work)  
27 Trained

#### University Compliance, Ethics, and Risk Education and Training

**Civility in the Workplace**,  
Compliance and Ethics Week  
November 2020  
226 Trained

**October 2021 IntegrityStar**, *Resolving Workplace Conflicts* article, 90 Second Video: *Respecting Others*, and "Case Corner"  
29.9% Open Rate

**UCF Resources for Supervisors Compliance and Ethics Session**,  
January 2022  
43 Trained

**Respecting Others** addressing civility, 2021 Code of Conduct Refresher Training  
6,831 Trained

**July 2022 IntegrityStar**, *Team Player* article, *Respecting Others 2nd edition* video, and "Case Corner"  
37.7% Open Rate

**Civility Superheroes**, Compliance and Ethics Week November 2021  
248 Trained

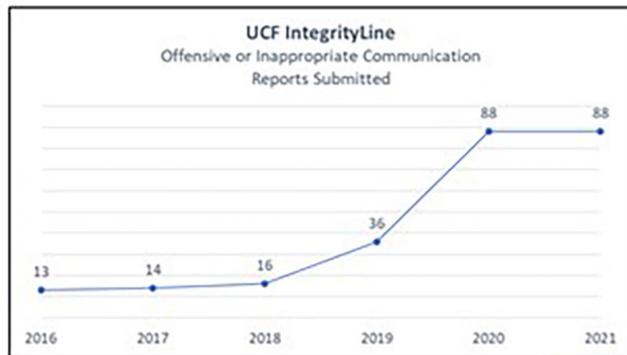
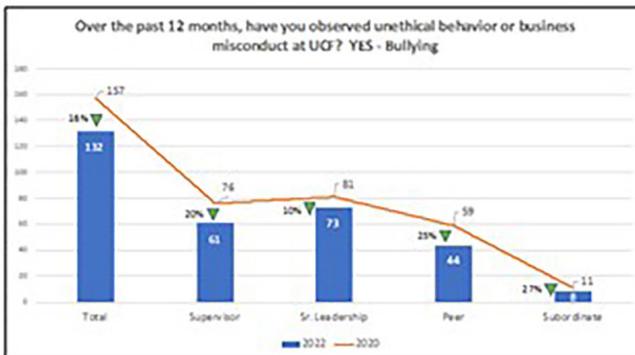
**Reporting Concerns Supervisor Panel Session**, and **Manager Checklist**, April 2022  
32 Trained



In 2019, University Compliance, Ethics, and Risk identified a trend of increased IntegrityLine reports and substantiated cases involving the issue type Offensive or Inappropriate Communication. This issue type includes concerns of inflammatory, derogatory, unduly critical, or insulting communication, including bullying, and employees’ failure to treat one another with respect in accordance with the UCF Ethical Standards. In response to this trend, the office evaluated bullying data from the 2020 Ethical Culture and Compliance Perception Survey. The results revealed an increase in the number of reported concerns of bullying, and throughout 2020, the IntegrityLine continued to receive reports of Offensive or Inappropriate Communication. To address this issue, the office, in collaboration with Human Resources, developed a communication, education, and awareness campaign to increase civility in the workplace. Throughout 2020 and 2021 our office delivered significant training and education on this topic.

## Supporting a Best Place to Learn and Work

Please indicate a response to each item:	2016		2018		2020		2022		2-yr Trend (2022-2020)	6-yr Trend (2022-2016)
	Count	% Yes								
A.) I have experienced or observed bullying in the workplace by a supervisor within the last 12 months. Workplace bullying is defined as "repeated, deliberate, disrespectful behavior, which harms the target."	331	16%	287	17%	337	14%	263	13%	-1%	-3%

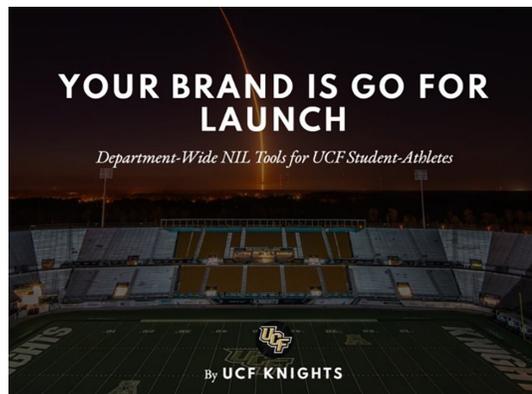


To evaluate the impact of these efforts, the office analyzed data from the 2021 IntegrityLine report and the 2022 Compliance and Ethics Culture Survey. The Culture Survey showed a 1% decrease in the positive responses to witnessing bullying by a supervisor from 2020 to 2022 and an overall decrease of 3% since 2016. There was also a decrease in observed bullying (regardless of perpetrator) in 2022. When analyzing the 2021 calendar year IntegrityLine data we also found the same number of reports submitted with the issue type of Offensive or Inappropriate Communication, indicating a flattening of reports of this type. The results of the 2022 Culture Survey and 2021 IntegrityLine report reflect a positive trend in improving the workplace, contributing to the strategic plan aspiration to make UCF a best place to learn and work.

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## Athletics Compliance

With the passing of the Name, Image, and Likeness (NIL) policy effective July 1, 2021, the Athletics Compliance Office, in partnership with University of Central Florida Athletics Association staff, developed a plan to ensure compliance with state law and NCAA bylaws and to ensure that appropriate education was provided to constituent groups (e.g., student-athletes). A website aimed at providing NIL education and resources was developed and posted and the Athletics Compliance Office provided rules education sessions for coaches, staff, student-athletes, and student-athlete parents. The office also developed and distributed educational materials to boosters and fans. Throughout the 2021-22 academic year, the office, with partner offices (e.g., Brand Advancement, General Counsel, Strategic Communications), navigated questions that surfaced providing additional education to student-athletes and other constituent groups. These efforts will continue in the coming year.



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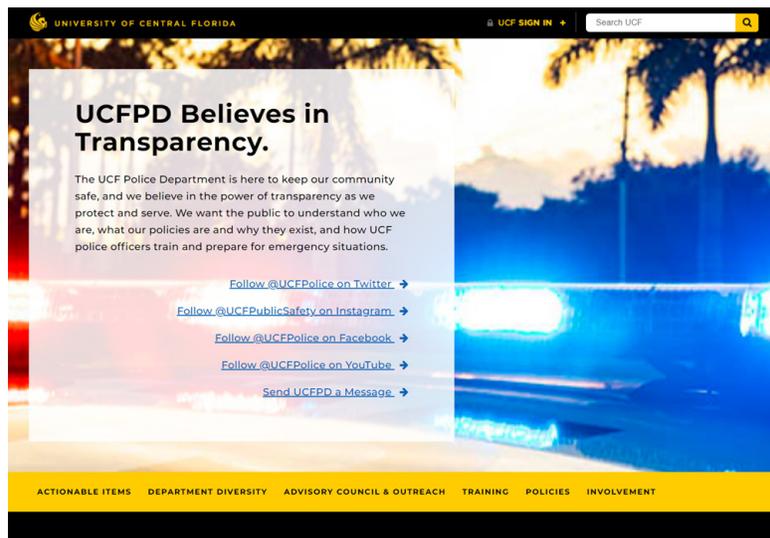
## Facilities & Safety (F&S)

As of April 2022, Facilities installed UV-C systems powerful enough to kill, damage, and inactivate the influenza virus - which is three times harder to kill than COVID-19 - in the air handling systems of 45 buildings. The ability to continue updating the university's air handling systems was possible through the additional HEERF II, Coronavirus Response and Relief Supplemental Appropriations Act and HEERF III, American Rescue Plan, authorized by U.S. Department of Education. F&S continued to evaluate buildings for advanced air moving equipment with systems that deliver increased outside airflows (more clean air). The department also updated UCF's building standards to require that UV-C systems be factory-installed in every new or renovated air handling unit. Thus far, the total amount of UV-C systems that have been in the process of being installed, or that are scheduled for installation in the upcoming year will include 427 air handling units within 52 buildings across UCF's Main Campus, Research Park, Downtown, Health Sciences and Rosen College of Hospitality Management campuses. As a second tactic to protect the UCF community, F&S evaluated 700 air handling units in 85 buildings across several university campuses. During the year approximately 6,350 filters in nearly 700 air handling units were upgraded.

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## Police Department

In support of promoting and maintaining a culture of dignity and respect, the UCF Police Department launched a website, [UCFPD Believes in Transparency](#), that provides the public access to UCF Police policies, training, officer involvement in the community, and the Chief's Advisory Council. The primary purpose of the Advisory Council is to provide the Chief of Police with diverse community perspectives regarding crime, community safety, university concerns, current and future technologies, and how the Police Department can improve core service delivery. The site also lists both short- and long-term goals and actionable items of initiatives resulting from feedback gained through the Advisory Council and the university community at large.



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## Student Health Services

After a two-day site visit conducted by the Accreditation Association for Ambulatory Health Care survey team the department was successfully awarded reaccreditation for the next three-year cycle. Student Health Services also completed a one-day site visit conducted by Security Compliance Associates and successfully passed the security risk assessment as required by the Health Insurance Portability and Accountability Act (HIPAA).

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## UCF Global

The department continued to achieve a 100% completion rate of the Online International Student Orientation, which provides information to F-1 and J-1 students regarding immigration compliance requirements.

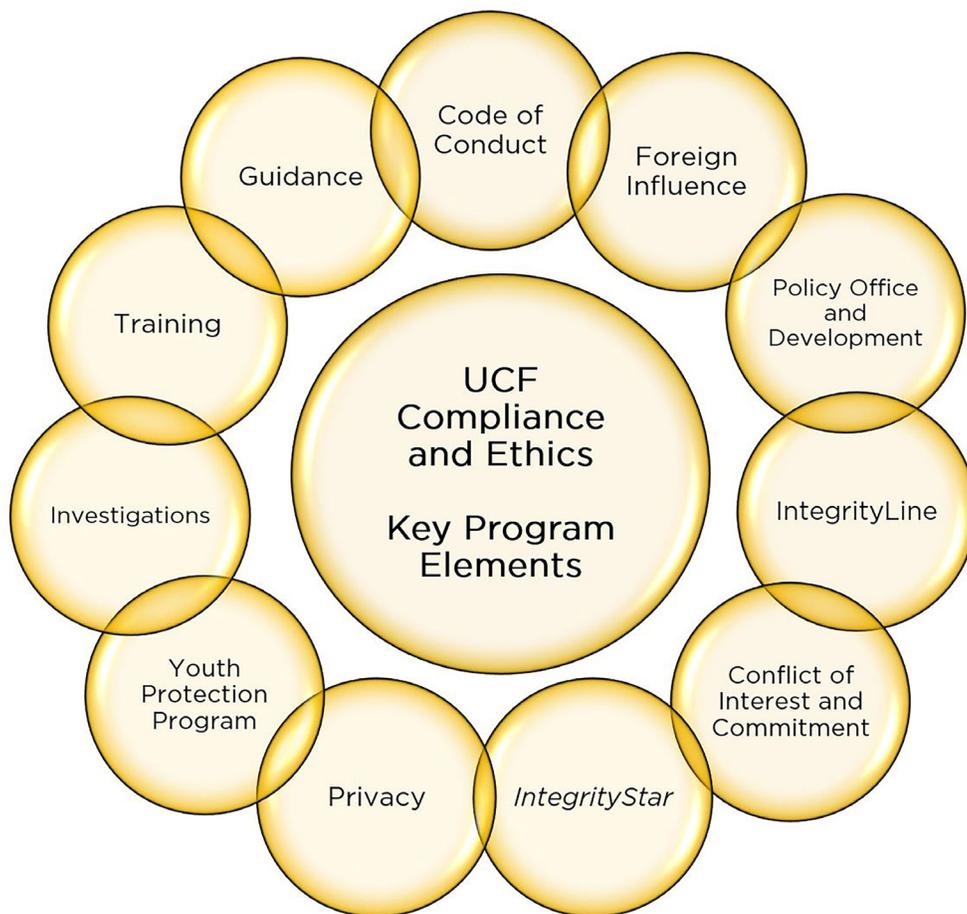


# Comprehensive Annual Report



## Oversight of Compliance and Ethics

The vice president of compliance, ethics, and risk is responsible for oversight of the university's comprehensive compliance and ethics program. The work by the office of University Compliance and Ethics supports the full implementation of the elements of an effective program. The vice president for compliance, ethics, and risk also chairs the University Compliance and Ethics Advisory Committee, which is comprised of subject matter experts who are responsible for compliance in their respective areas, as well as representatives from the Faculty Senate and Staff Council, Office of the Provost, Office of the General Counsel, and University Audit. The committee continued to meet bi-monthly throughout the year to discuss compliance and ethics risks and program efforts across the institution to mitigate risks. Additionally, the vice president for compliance, ethics, and risk continued quarterly meetings with compliance partners and senior leadership to provide updates on compliance and ethics initiatives and discuss concerns or issues.



## Compliance and Ethics Offices and Partners Key Program Elements

Department	Compliance Activities		
<b>Environmental Health and Safety</b>	Radiation Safety Laser Safety Workplace Safety Laboratory Safety	Chemical Safety Biological Safety Fire Safety Spill Prevention	Air Quality Hazardous Waste Illicit Discharges Industrial Wastewater Storage Tank Compliance
<b>Facilities and Safety</b>	Operation and Maintenance of Buildings and Assets  Planning, design, bid, permit, construction, and close-out of all construction projects	Real Estate Management  Surplus Property Management	Records Storage Destruction  Sustainability  Utility and Energy Services
<b>Finance and Accounting</b>	Budget Analysis and Planning  Cash Investment Management  Collection and Recording of Revenues	Disbursement of Funds  Financial Reporting  Student Financial Services	Fixed Asset Accountability and Control  Procurement Services  Tax Compliance  DSO Compliance with Debt Covenants
<b>Health Affairs, Legal Compliance</b>	Clinical Services Compliance Program  UCF Health's Coding and Billing Activities	HIPAA Privacy for the College of Medicine and Faculty Practice	UCF Health
<b>Human Resources</b>	Benefits  Compensation	Employee Relations  Payroll	Employment Services and Records  Recruitment
<b>Inclusive Education Services</b>	Classroom and Campus Accessibility for Students with Unique Abilities	Florida Postsecondary Comprehensive Transition Program	
<b>Information Security Office</b>	Cybersecurity  Identity and Access Management	Safeguarding Information Assets  Security Awareness	Security Incident Response
<b>Office of International Collaboration and Export Control</b>	Export-controlled Technology and Restricted Research	Foreign Influence Reporting and Investigation	U.S. Export and Sanctions Regulation Compliance

## Compliance and Ethics Offices and Partners

Department	Compliance Activities		
<b>Office of Institutional Equity</b>	Discrimination, Harassment, and Retaliation  Protection of Civil Rights	Equal Opportunity and Affirmative Action  ADA Compliance and Accommodations	Title IX  Equitable Recruitment and Hiring
<b>Office of Student Rights and Responsibilities</b>	Student Conduct  Academic Integrity	Golden Rule Student Handbook  Admission Clearance Process	Dean's Certifications  Remedial Measures for Student Related Title IX Incidents
<b>Research Compliance Office</b>	Research Reporting Requirements  Effort Reporting and Certification  Research Conflict of Interest	Responsible Conduct of Research  Institutional Review Board	Facility Security  Research Animal Welfare
<b>University Registrar</b>	FERPA  Academic Records  Excess Hours Surcharge	Enrollment  Issuance of Diplomas  State Authorization Compliance & Reciprocity	Residency Classifications  Athletic Eligibility
<b>Student Accessibility Services</b>	Academic Accommodations	Classroom and Campus Accessibility for Students	
<b>Student Financial Assistance</b>	Student Financial Aid	Work Study Assignments	Federal Aid and Grants
<b>Student Health Services</b>	Alcohol and Other Drug Prevention and Treatment Programs	Infection Prevention/ Risk Management Assessments	Human and Health Services Regulations
<b>UCF Global</b>	SEVIS Records	U.S. Visa Issuance	English Proficiency  Immigration Related Documentation
<b>UCF Police Department</b>	Criminal Activity and Reporting  Emergency Operations Management  Continuity of Operations	Access Control  Comprehensive Emergency Management Plan  Threat Assessments	Violence Prevention  Anti-terrorism
<b>Undergraduate Admissions</b>	Student Admission and Enrollment		



## Routine Regulatory Reporting

### Annual Regulatory Reporting

- Academic Calendar and Exceptions Report
- Accreditation Association for Ambulatory Healthcare Assessment
- Bright Futures Grades and Hours Report
- Capital Improvement Plan
- Consumer Confidence Report for Potable Water
- Expenditure Analysis
- Federal Financial Aid State Audit
- Fiscal Operations Report and Application to Participate in Campus Based Funding (FISAP)
- Health Services Security Risk Assessment
- Infection Prevention/Risk Management Assessment
- Legislative Budget Request for operations and fixed capital outlay
- NCAA Academic Progress Report
- NCAA Graduation Success Rate Report
- Nonresident Aliens (NRA) Withholding and Reconciliation of Payments Data
- Occupational Safety and Health Administration (OSHA) 300A Report
- Office of Inspector General Report to U.S. Department of Health and Human Services
- Operating Budget
- Police Compliance Report
- Police Review of Pursuits Report
- Police Use-of-Force Data Report
- Report of Bias Based Policing
- Report to the Division of Bond Finance
- Report to the Florida Center for Students with Unique Abilities
- Reporting of financial information to debt rating agencies
- Research Exemption Report to the Governor and Legislature on behalf of the Board Chair
- Southern Association of Colleges and Schools Commission on Colleges (SACSCOC)
- Statistical Summary of Police Internal Affairs Investigations
- Tier II Emergency Industrial Planning and Community Right-to-Know Act Report
- Uniformed Crime Reporting
- University Affirmative Action Plan
- University Florida Equity Report
- University of Tennessee Title VI and Title IX Survey Sub-Recipients of Federal Funds
- Veterans' Employment and Training Service (VETS)-4212 Report
- Operating Budget, Capital Outlay Budget, & Carry Forward Spending Plan

## Monthly Regulatory Reporting

- Employee Data and Payroll Data Reports to the State of Florida
- Enrollment reporting to the National Student Loan Data System (NSLDS)
- Florida Violent Death Program
- Juvenile Justice and Delinquency Prevention Act (JJDP)
- National Police Use-of-Force Data Collection Reporting
- Number of Employee Positions Posted and Current Employees Report
- OSHA 300 Report

## Other Regulatory Reporting

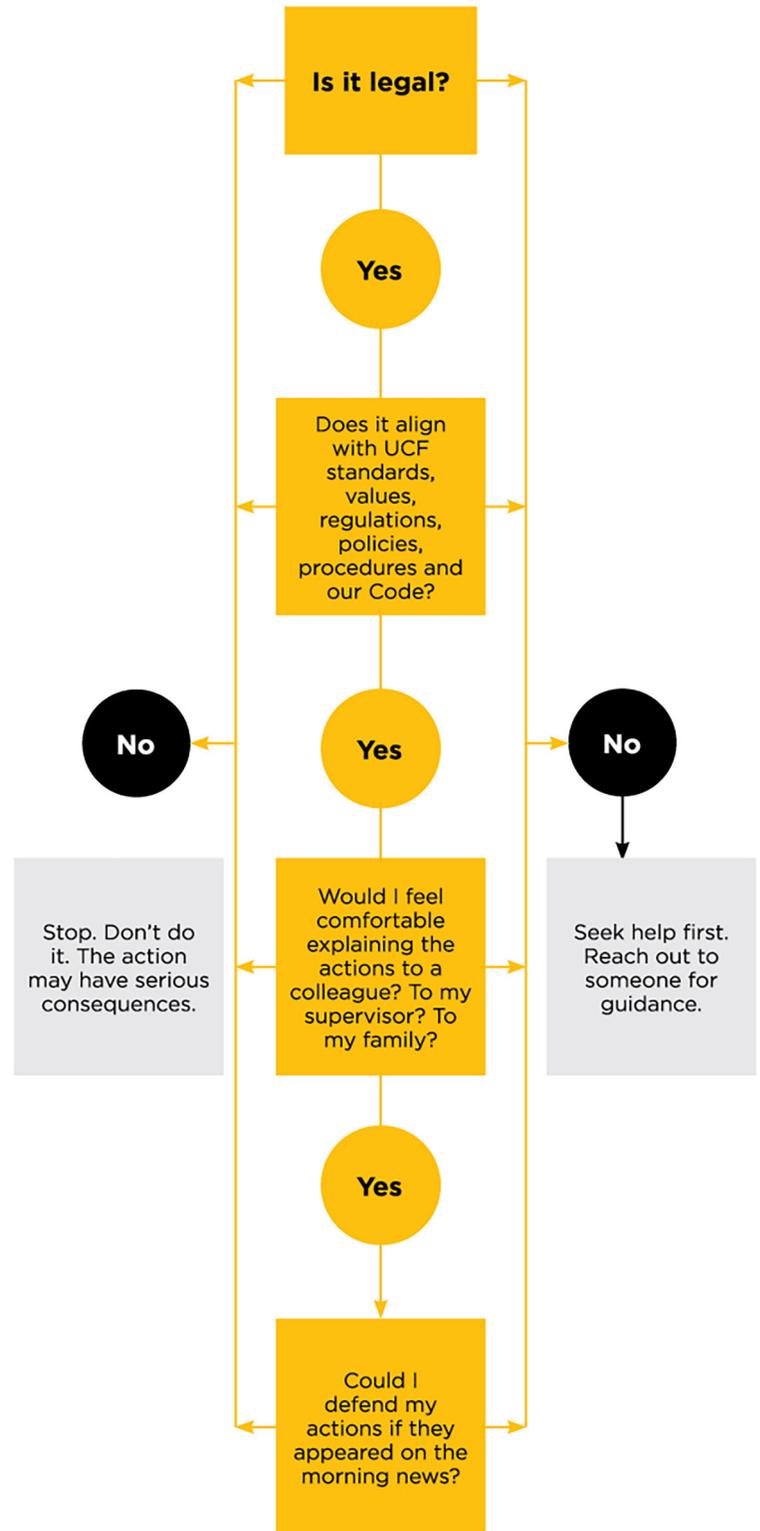
- Bright Futures Audit (Biennial)
- Federal and State Foreign Gifts and Contract Report (Semiannual)
- Financial disclosure items to the Electronic Municipal Market Access System (As needed)
- Financial Reporting to the Florida Board of Governors (Ongoing and as needed)
- Health Incident/Adverse Incident Report (As needed)
- Police Community Outreach Report (Semiannual)
- Public Debt Disclosure Notifications to Bondholders
- Report of Health Insurance Portability and Accountability Act (HIPAA) Breaches (As needed)
- Workers Compensation Report (Quarterly)



# Promoting a Culture of Ethics and Compliance

At UCF, each of us is responsible for ensuring that we conduct university activities and business in compliance with the law, university regulations, policies and standards of conduct. The UCF Ethical Standards - honesty and integrity, respect, responsibility and accountability, and stewardship are the ethical principles and values that help guide us in all decisions and actions. Ethical conduct goes beyond simple compliance with legal, regulatory, and university requirements. Behaving ethically means doing the right thing, even when it's not required. Distinguishing ethical behavior may seem straightforward; however, there will be times when 'doing the right thing' will not be clear in each situation. University Compliance, Ethics, and Risk communicates the university's values, provides guidance on ethical decision making, offers training and awareness to the UCF community, manages conflicts of interests and university ethics policy and procedures, and reinforces expectations through investigating allegations of misconduct.

To emphasize the importance of promoting a culture of ethics and compliance, the vice president for compliance, ethics, and risk personally delivered several sessions of in-person training on Ethical Leadership to employees throughout the year.



The following university committees exist to support UCF's compliance and ethics efforts and programs:

- Academic Integrity Committee
- Capital Project Planning Committee
- Change Advisory Board
- Clery Act Compliance Committee
- College of Medicine Clinical Services Compliance Committee
- College of Medicine Industry Relations Committee
- College of Medicine Supplemental Insurance Plan Committee
- Compliance Federal Trade Commission's Red Flags Compliance
- Continuous Quality Improvement Committee
- Data Governance Team
- Facilities & Safety Committee
- Health Sciences HIPAA Collaborative
- Hiring Search Compliance Workgroup
- Homeless Student Committee

- Paramore Engagement Council
- President's Cabinet
- Radiation Safety Committee
- Removal of Medical Holds Committee
- Security Incident Response Team
- State University System Inter-Institutional Committee on Finance & Accounting (ICOFA)
- Student Health Services Patient Advocate Reporting, Patient Safety Organization and Risk Management Committee
- Student Health Services Performance Improvement Program Committee
- Student of Concern Team
- U.S. Department of Commerce, Sensors and Instrumentation Technical Advisory Committee
- UCF 403(b) Investment Committee
- UCF Athletics Compliance Committee
- UCF Chief Financial Officer (CFO) Council
- UCF Council on Accessibility

- House Bill 7017 Foreign Influence Workgroup
- Human Resources Advisory Council
- Information Security & Privacy Advisory Committee
- Institutional Animal Care and Use Committee
- Institutional Biosafety Committee
- Institutional Safety Council
- Laboratory Safety Committee
- Merchant Services Committee for Payment Card Industry Data Security Standards (PCI DSS)
- Mobility 2030 Committee
- NACUBO Tax Council
- National Association for Athletics Compliance Convention Committee
- National Association for Athletics Compliance Legislation and Governance Committee

- UCF Digital Accessibility Committee
- UCF Emerging Issues and Crisis Response Team
- UCF Institutional Review Board
- UCF Student Health Services Breach Determination Committee
- UCF Tax Peer Group (UTPG)
- UCF Title IX Advisory Council
- UCF Title IX Response Team
- UCF Title IX Workgroup
- University Compliance and Ethics Advisory Committee
- University Crisis Response Team
- University Master Plan Committee
- University Policies and Procedures Committee
- University Residency Committee
- University Space Committee
- Women@UCF Committee



# Effective Lines of Communication

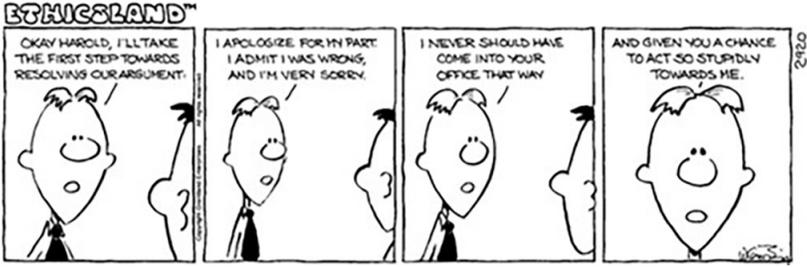
Building a culture of ethics and compliance requires effectively communicating the university’s expectations for all employees to follow, and each employee taking an active role in understanding and promoting an ethical culture. It also requires timely response to regulatory and other external agencies.

As part of the comprehensive program, University Compliance, Ethics, and Risk has developed several communication outlets to promote these expectations.



The UCF *IntegrityStar* newsletter, published each semester, is distributed campus-wide to all employees. Each edition focuses on a different compliance topic, and includes articles written by compliance partners. This year’s newsletters provided information on several compliance and ethics related topics as well as a new “Case Corner” section featuring actual investigations conducted by the investigative offices at UCF.

Edition	Featured Articles and Materials	Recognition
<p><a href="#">July 2021</a></p>	<p><b>Articles:</b></p> <ol style="list-style-type: none"> <li>Recent Updates to UCF Policies Covering Data Security and Protection</li> <li>Data Privacy and Security</li> <li>What to do if Someone Requests a Copy and/or the Removal of Their Personal Data</li> </ol> <p><b>Audit Unlocked:</b> Questions to Ask Yourself - Part 3 - Travel Reimbursements</p> <p><b>Case Corner:</b> FERPA case</p> <p><b>Cartoon:</b></p>  <p><b>Video:</b> Data Privacy Awareness</p>	<p>Michael Constantino, Information Security Awareness &amp; Education Coordinator, within our UCF Information Security Office, for his contributions in raising security awareness.</p>

Edition	Featured Articles and Materials	Recognition
<p><a href="#">October 2021</a></p>	<p><b>Articles:</b></p> <ol style="list-style-type: none"> <li>1. Resolving Workplace Conflicts</li> <li>2. The Subtleties of Discriminatory Harassment</li> <li>3. 2020 UCF IntegrityLine Report</li> </ol> <p><b>Audit Unlocked:</b> Time to Revisit Timecards</p> <p><b>Case Corner:</b> University Compliance, Ethics, and Risk and Office of Institutional Equity joint case regarding treatment of others</p> <p><b>Cartoon:</b></p>  <p><b>Video:</b> 90 Second Video: Respecting Others</p>	<p>Several colleges and individuals for their efforts with employee submission of required outside activity, potential conflict of interest and commitment online disclosures: Rosen College of Hospitality Management, College of Engineering and Computer Science (CECS) and specifically, Dean Georgiopoulos, and four additional colleges as an honorable mention: College of Nursing, College of Arts and Humanities, College of Business, and College of Health Professions and Sciences.</p>
<p><a href="#">March 2022</a></p>	<p><b>Articles:</b></p> <ol style="list-style-type: none"> <li>1. Take the Compliance and Ethics Culture 10 Minute Survey!</li> <li>2. Dangerous Dialing</li> <li>3. Ethically Speaking: An Interdisciplinary Speaker Series on Contemporary Moral Issues</li> </ol> <p><b>Audit Unlocked:</b> New UCF Fraud Prevention and Detection Regulation</p> <p><b>Case Corner:</b> Two cases that did not result in substantiated misconduct but instead resulted in a positive outcome</p> <p><b>Cartoon:</b></p>  <p><b>Video:</b> Making Ethical Decisions 2nd Edition</p>	<p>Tania Gutierrez-Catusus in UCF Facilities &amp; Safety for her support of the university's compliance and ethics program and her efforts in making the university a more inclusive place to learn and work.</p>



UNIVERSITY OF CENTRAL FLORIDA

Home · Follow-up on a Report · The UCF Creed · UCF Policies and Procedures · UCF Regulations · University Compliance · FAQs

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## Our Commitment

The University of Central Florida is committed to providing members of the university community with a safe working and learning environment that promotes ethical conduct and compliance with applicable laws. It takes all of us working together to ensure a positive environment at UCF. Our expectation is that as a member of the UCF community, you will report incidents of suspected unethical, noncompliant, criminal, or inappropriate behavior through the appropriate channels.

UCF has partnered with NAVEX Global, a third party provider, to offer the EthicsPoint reporting system so our faculty, staff, and student employees may make anonymous reports in good faith. Students wanting to report potential misconduct by a UCF employee, contractor, or agent may use this system, but should refer to the procedures in the Golden Rule Student Handbook for all other concerns.

The University of Central Florida strives for an environment where open, honest communications are the expectation, not the exception. We want you to feel comfortable in approaching your supervisor or management to address your concerns. The UCF IntegrityLine is not intended to replace any existing reporting methods available at the university, but is available in instances where you feel uncomfortable using these channels.

In situations where you prefer to place an anonymous report, you are encouraged to use the UCF IntegrityLine to submit reports or ask for guidance. Your concerns and partnership in addressing issues is important to us. All reports will be reviewed, investigated, and responded to as discreetly and promptly as possible.

EthicsPoint will send the information you provide to the University Compliance, Ethics, and Risk Office on an anonymous basis if you should choose. However, please understand that incidents related to alleged discrimination or harassment are difficult to investigate when you remain anonymous. We encourage you to use established university channels whenever possible.

See the [EthicsPoint FAQs](#) for more information.

**To Make a Report**

**Online**

Select the location in which the violation took place.

**By Phone**

Dial toll-free, within the United States, Guam, Puerto Rico and Canada: **855-877-6049**

After you complete your report you will be assigned a unique code called a "report key." Write down your report key and password and keep them in a safe place. After 5-6 business days, use your report key and password to check your report for feedback or questions.

**EthicsPoint is NOT a 911 or Emergency Service:**  
 Do not use this site to report events presenting an immediate threat to life or property. Reports submitted through this service may not receive an immediate response. If you require emergency assistance, please contact your local authorities.

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University Compliance, Ethics, and Risk continued administration of the UCF IntegrityLine to include the review and tracking of all reports, data compilation, trend review, and reporting. Promotion of the IntegrityLine occurs within the publication of each *IntegrityStar* newsletter, in compliance videos, on the University Compliance, Ethics, and Risk website, on the websites of all compliance partners, and at virtual tabling events, such as Faculty Orientation and the University's Virtual Employee Benefits Fair. University Compliance, Ethics, and Risk also served on a Student Reporting workgroup to discuss reporting options for students, including the IntegrityLine, and to further enhance the student reporting options website.

Compliance partners also contribute to building an ethical culture by promoting compliance and ethics within their respective areas of expertise and to the UCF Community through monthly meetings, emails to departmental staff, and sending campus-wide communications on various compliance topics. This year these notifications pertained to topics such as updated policies and regulations, annually required notices on the Drug Free Campus Schools Act, 403(b) Notice of Eligibility, remote work guidance, required training, the availability of the Annual Security and Fire Safety Guide (Annual Security Report), grading procedures, and the Family Educational Rights and Privacy Act (FERPA).

Throughout 2021-2022, UCF continued its Title IX campus-wide campaign initiative, Let's Be Clear. The Let's Be Clear initiative expanded confidential reporting options, stream-lined Title IX reports and was supported by partnerships with various departments including the Office of Institutional Equity, Student Development and Enrollment Services (SDES), UCF Marketing & Communications, UCF Police Department, and UCF Victim Services. The Office of Institutional Equity, in collaboration with SDES and UCF Victim Services, continued the Violence Prevention Certificate Series which teaches students how to support and care for fellow Knights. This series of workshops provides students with an understanding of topics related to interpersonal violence, Title IX, safety, and how to connect students who may be impacted. Students who complete all workshop sessions and a Victim Services webcourse receive the Let's Be Clear Violence Prevention Certificate to add to their resumes and professional development.

To continue awareness on the university's foreign influence program, the Office of International Collaboration and Export Control worked with the Office of Research to distribute communications to the campus community. These communications included information on the employee screening requirements and process in relation to the Florida Foreign Influence Act and revised requirements on employee travel to international destinations. The Office also expanded their current website to include a page on foreign influence screening providing additional guidance to the campus community.

Many of the compliance offices and partners also issued their own departmental newsletters. For example, the Athletics Compliance Office developed a template for a quarterly newsletter on NCAA guidance to be distributed to student-athletes and their families beginning next fiscal year. Additionally, UCF IT communicated information security best practices through the UCF IT newsletter, the UCF Police Department published an internal magazine called the Safety Scoop highlighting departmental employees who have gone above and beyond the call of duty, and Student Health Services distributed an internal newsletter to HIPAA Privacy and Security Officers on a quarterly basis.

## **Response to Regulatory Agency Requests and Non-routine External Reviews**

The vice president for compliance, ethics, and risk continued to oversee the university's response to several non-routine external reviews and requests for information that had begun during the previous fiscal year. This included the office collaborating with the Research Compliance Office and the Office of the General Counsel to review and prepare the response to an inquiry by the National Science Foundation (NSF) that was subsequently dismissed.



The National Science Foundation and the Department of Energy completed their investigation of UCF's Section 504 Program and Title IX Program. No findings were made related to the Section 504 Program, and one item was addressed related to Title IX. University Compliance, Ethics, and Risk worked with the Office of the General Counsel to provide a response to the U.S. Department of Energy and NSF's Title IX Compliance Investigation finding.

The university also received notification that UCF was selected for an Institutional Compliance Program review for compliance with the Department of Defense (DOD) Voluntary Education Programs Memorandum of Understanding (MOU) signed in 2019. DOD policy requires educational institutions that wish to participate in the Tuition Assistance program to sign an MOU. As part of the MOU, UCF agrees to heightened oversight and compliance with rules specific to service members and their families. The university worked with DOD personnel and met with internal stakeholders to update points of contact, the MOU, and submitted the self-assessment by the due date in April 2022.

In response to Senator Rubio's letter regarding inappropriate foreign influence, University Compliance, Ethics, and Risk drafted, with the Office of International Collaboration and Export Control, an overview of the university's efforts in the last two years to strengthen the foreign influence program and remain in compliance with the new foreign influence related statutes implemented in 2021.

University Compliance, Ethics and Risk worked with the Information Security Office on a response letter to the Federal Student Aid Office of the U.S. Department of Education regarding compliance with the Gramm-Leach-Bliley Act cybersecurity requirements and participated in the voluntary Homeland Security Cybersecurity and Infrastructure Security Agency cyber infrastructure evaluation of UCF. The no cost review was conducted at the request of the UCF Information Security Office to identify strengths, as well as gaps, and will allow for opportunities in the future such as free penetration testing and IP address scanning.

During the fiscal year, the university underwent a State Auditor General Operational Audit, which resulted in two Financial Affairs related findings that are being addressed in Workday and through an action plan that was developed and implemented.

The Office of Federal Contract Compliance Programs (OFCCP) initiated a compliance review of UCF. Throughout 2021-22, the Office of Institutional Equity coordinated with campus partners (i.e. Human Resources, Academic Affairs, and General Counsel) to gather and produce requested items for the audit and assist in preparation of employee interviews with the OFCCP. This audit is pending.



In 2020, the Department of Energy opened a compliance review related to UCF’s compliance with Title IX as part of their standard review process. The compliance review focused on the Department of Material Science and Engineering. During this fiscal year, University Compliance, Ethics, and Risk provided a response to the Department of Energy’s preliminary report. This review is pending.



## Policies and Procedures

University Compliance, Ethics, and Risk maintains the university's policy manual containing 123 policies and oversees the university's policy development and review process. includes identifying when new policies are required and distributing campus-wide communications when new or revised policies are posted for public comment and become effective. The vice president for compliance, ethics, and risk chairs the University Policies and Procedures Committee, which reviews all policies and makes recommendations to the president for approval. Individual policy owners are required to review university policies annually for updates, and each university policy is reviewed by the committee every five years prior to approval by the president.

This report year the University Policies and Procedures Committee reviewed the following four new policies and 15 existing policies that were later approved by the president:

### Human Resources and Employee Benefits Policies

- UCF Policy 3-013 Non-Student Hourly Other Personnel Services (OPS) Employment

### Legal, Compliance, and Administration Policies

- UCF Policy 2-005.1 Youth Protection
- UCF Policy 2-006 Digital Accessibility
- UCF Policy 2-012.1 Title IX Grievance Policy
- UCF Policy 2-103.3 Use of Copyrighted Material
- UCF Policy 2-104.1 Retention of External Legal Counsel
- UCF Policy 2-106.1 Communication with Prosecuting Authority
- UCF Policy 2-107.7 Contract Signature Authority
- UCF Policy 2-207.1 Licensing and Use of University-owned Copyrighted Materials and Trademarks
- UCF Policy 2-707 Drug-Free Schools and Workplace Policy
- UCF Policy 2-903.3 International Travel

### Facilities and Safety Policies

- UCF Policy 3-105.1 University Access Control
- UCF Policy 3-110.2 University Insurance
- UCF Policy 3-111.3 Energy and Water Efficiency
- UCF Policy 3-118.1 Automated External Defibrillators (AED)

### Financial Policies

- UCF Policy 3-205.3 Reimbursement for Travel Expenses

### Academic Affairs Policies

- UCF Policy 2-209.1 Privately Funded Named Faculty and Academic Leadership Positions
- UCF Policy 4-408 Honorary Degrees

### Faculty Affairs Policies

- UCF Policy 4-502.4 Faculty Emeritus Status

To assist departments with locating policy related information and provide transparency into the policy development and review process, the office developed and posted the following new resources to the online University Policy Library:

- » Standardized policy glossary (revised)
- » Committee meeting dates
- » Committee members
- » Policy lifecycle and workflow

In collaboration with the university's colleges, the office created a contact list of policy liaisons within each college to receive notices when policies are posted for public comment and to solicit feedback from faculty. This list was posted online to the University Policy Library. The office also added to the online library a list of all policies requiring a five-year review by the Policies and Procedures Committee in accordance with UCF Policy 2-001 University Policy Development.



# UCF Policies and Procedures

HOME REGULATIONS COLLEGE LIAISONS NOTIFICATIONS RESOURCES

**SUBSCRIBE TO EMAIL NOTIFICATION OF UNIVERSITY POLICY NOTICES**

By subscribing to the mailing list, you will receive an email informing you of any policy notices.

**SUBSCRIBE**

**POLICIES REQUIRING A FIVE-YEAR REVIEW**

The following policies are due for a five-year review by the University Policies and Procedures Committee. If you would like to provide input ahead of a policy posting for public comment, you may do so by contacting the listed Responsible Authority or Initiating Authority.

Policy Number	Policy Name	Responsible Authority	Initiating Authority	Review Due	Status
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This year the office also revised and implemented UCF Policy 2-005 Youth Protection to include language regarding background check screenings, registration procedures, and new requirements for submission of a SAFE form when applicable, proof of insurance, and a required Safety Plan. Language was also added to clarify minors working or volunteering for the university are exempted from the policy requirements because they fall under the university’s volunteer or employment process.

In addition to the university-wide policies maintained in the University Policy Library, many departments maintain internal departmental policies, procedures, and handbooks specific to their areas of compliance that supplement university policies. These compliance offices and partners also provide updates to university regulations for their respective compliance area. The following chart summarizes departmental updates made during this fiscal year.



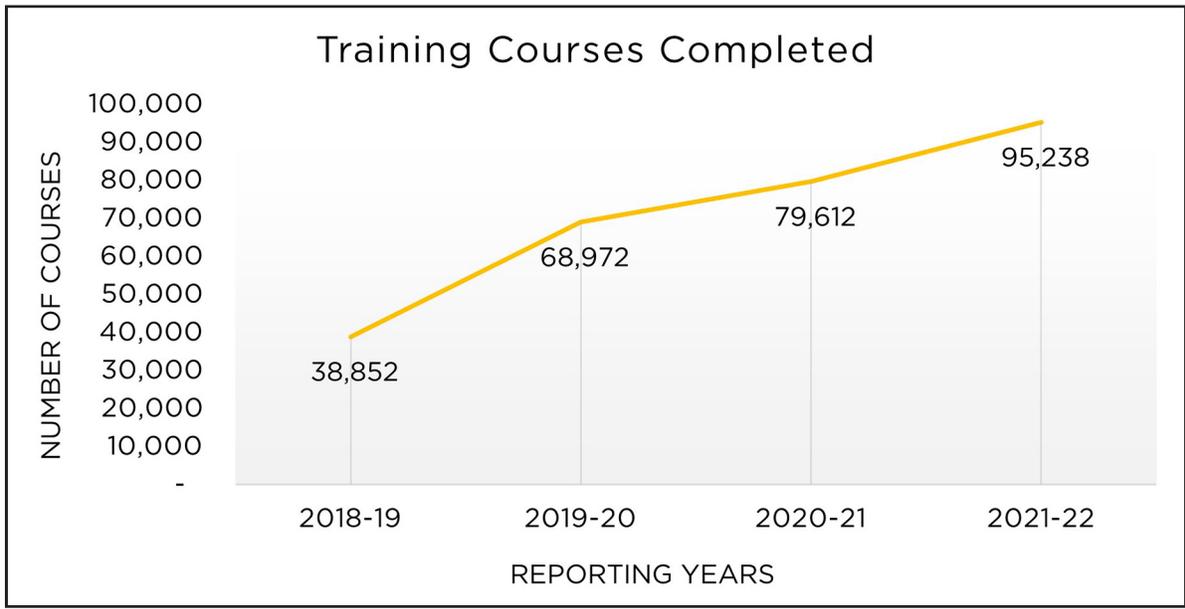
<b>Department</b>	<b>Topic</b>
Athletics Compliance	Athletics Compliance Policies and Procedures Manual
	Sexual Violence Policy
College of Medicine Health Affairs Legal/Compliance	College of Medicine Policy on Policy Development
	HIPAA Privacy and Security Policy Manual (Phase 1)
Environmental Health & Safety	Nine Workplace Safety Procedures
Facilities & Safety	Facilities Planning and Construction Selection Process
Human Resources	Salary Administration Guidelines
	Standard Operating Procedures for Human Resource process in Workday
	Reference Guide for Service Enhancement Transformation (SET) HR Leaders
	Performance Appraisal Process for USPS employees
Inclusive Education Services	IES Handbook
	Resource Facilitator Handbook
	Residential Mentor Handbook
Information Security Office	Updated information on security standards
Office of Institutional Equity	Investigation Procedures
	Standard Operating Procedures on recordkeeping and pregnancy and parental status accommodations
Office of International Collaboration and Export Control	Export Control training policy
	Non-disclosure agreement export control review procedures
	Foreign Influence employment screening procedures
Police Department	Sixty-eight General Orders
Registrar's Office	Undergraduate and Graduate Catalogs
	Residency Reclassification Affidavit
	State Authorization Compliance and Reciprocity guidelines
	FERPA resources for students, parents, faculty, and staff
Research Compliance Office	Guidelines, training manuals, and materials for Employee Compensation Compliance time and effort certification in Workday
	Conflict of Interest foreign influence assessment procedures
Student Accessibility Services	Course Accessibility Letter for Faculty
	Accommodated testing process



Department	Topic
Student Health Services	Twelve Policies
UCF Global	Internal procedures manual
Undergraduate Admissions	Driver and Vehicle Information Database (DAVID) Manual
Research Compliance Office	Guidelines, training manuals, and materials for Employee Compensation Compliance time and effort certification in Workday
	Conflict of Interest foreign influence assessment procedures

## Training and Education

Training and education are key components of an effective compliance and ethics program. Training courses are developed to communicate various regulatory requirements, university regulations, policies, and procedures, as well as expectations for standards of conduct. During this fiscal year, over 95,000 training courses were completed, which again is a notable increase from the 79,612 courses completed last year and the 68,972 course completions reported in 2020.



Please see the chart below for specific compliance training delivered by the various compliance offices and partners with the total number of employees who completed the training.

Department	Topic	Delivery	No. Trained
University Compliance, Ethics, and Risk	Potential Outside Activity Employment and Conflict Tutorial	Online	51
	Ethical Leadership	Mixed	23
	Gifts and Honoraria Training	Online	44
	Potential Conflicts - Florida Code of Ethics for Public Officers and Employees	Online	3,619
	2021 UCF Employee Code of Conduct Refresher Training with Certifications	Online	6,381
	New Hire UCF Employee Code of Conduct/Speak Up! Training	Online	3,380
	Civility Superheroes	Online	248
	Mission Impossible: Conflicts of Interest and Commitment	Online	248
	Compliance League of Superheroes: Gifts and Honoraria and Privacy Compliance	Online	248
	Youth Protection Training	Online	755
Athletics Compliance	Coaches & Sport Specific Staff NCAA Rules Education	In-person	45
	Local Business Rules Education Sessions	In-person	85
	Department-Specific NCAA Rules Education Sessions	In-person	11
	New Staff Initial Education NCAA Compliance	In-person	21
	Student-Athlete Rules Education	In-person	49
College of Medicine Health Affairs Legal/ Compliance	COM Clinical Services Compliance Program Overview	In-person	114
	COM Code of Ethics and Conduct	In-person	112
	COM HIPAA	Online	1101
	COM Industry Relations	Online	107
	Fraud, Waste and Abuse in Delivery and Payment of Health Care Services	Online	164
Division of Finance & Procurement	Budget and Journal Inquiry	Online	50
	Chart of Accounts	Online	116
	Credit Card Information Security	Online	308
	Financials Basic Navigation	Online	134
	Pcard Training for Approvers	Online	74
	Pcard Training for Cardholders	Online	206
	Petty Cash Accounts	Online	6
	Procurement Training	Online	156
	Red Flags - ID Theft Protection	Online	254



Department	Topic	Delivery	No. Trained
Environmental Health and Safety	Aerial Lift Safety Training & Practical	Mixed	72
	Animal Exposure in a Research Setting	Online	218
	Biological Safety Practical	In-person	224
	Biological Safety Training	Online	603
	Bloodborne Pathogens	Mixed	499
	Comprehensive Safety Orientation	In-Person	33
	Confined Space Awareness	In-Person	15
	Confined Space Entry	In-Person	29
	Controlled Substances	Online	27
	Electrical Safety	In-Person	32
	Fall Protection	In-Person	34
	Forklift Safety Training & Practical	Mixed	22
	Hands Only Adult CPR	In-Person	103
	Hazard Communication	In-Person	7
	Hearing Conservation	Mixed	4
	Laboratory PI and Manager Training	Online	101
	Laboratory Safety Practical	In-Person	662
	Laboratory Safety Training	Online	1,386
	Laser Safety Training	Online	282
	Lock Out Tag Out	In-Person	32
	Mechanical Room Safety at UCF	Online	74
	Radiation Safety Practical	In-Person	7
Radiation Safety Training	Online	103	
Respiratory Training	Online	50	
Sealed Source Training	Online	3	
Human Resources	A Taste of Workplace Civility	In-person	27
	Civility at Work-Non-supervisor Version	In-person	20
	Constructive Conversations	In-person	59
	Emotional Intelligence	In-person	55
	Emotional Intelligence 2.0	In-person	30
	Fostering a Civil Workplace - Supervisor Version	In-person	18
	Giving & Receiving Feedback	In-person	55
	Kognito at-risk for Faculty and Staff	Online	3,248
	Leadership Charging Zone 1: 8 Questions to Ask When Leading Virtually	In-person	40
	Leadership Charging Zone 2: 4 Practices to Foster Community	In-person	13

Department	Topic	Delivery	No. Trained
Human Resources (continued)	Leadership Charging Zone 3: Accelerate Performance & Development	In-person	14
	Leadership Charging Zone 4: Building Trust in a Remote Work Environment	In-person	10
	Leadership Charging Zone 5: Employee Appreciation in Hybrid World of Work	In-person	21
	Leader Readers Book Club	In-person	19
	Navigating Change (and the Stress that Comes with it)	In-person	35
	New Employee Orientation	In-person	653
	Parental Leave Training and/or Worker's Compensation	In-person	61
	Payroll Authorizer	Online	23
	Payroll Processor	Online	50
	Performance Appraisal: Supervisors	In-person	74
	Practical Coach	In-person	43
	Public Records	In-person	38
	Recruitment and Selection	In-person	122
	Respectful Dialogue Discussions Pt 1: Conflict and You	In-person	26
	Respectful Dialogue Discussions Pt 2: Conflict Management	In-person	15
	Respectful Dialogue Discussions Pt 3: Conflict Among Peers	In-person	21
	Respectful Dialogue Discussions Pt 4: Managing Up	In-person	20
	Return to Campus Operations	Online	34
	UCF Annual Notices to Employees	Online	10,080
	UCF Reporting Concerns Panel	In-person	32
UCF Resources for Supervisors (3 parts)	In-person	47	
Information Security Office	Information Security Awareness	Online	3,400
Office of Institutional Equity	Search and Hiring Guidelines	In-person	490
	UCF Actions to Prevent and Correct Discrimination	Online	3,409
	Bias Awareness and Mitigation in the Search Process	In-person	18
	New Faculty Orientation	In-person	67
	Title IX Training (students and employees, includes outreach)	In-person	3,958
	New Student Orientation Title IX Module (Summer 2021, Fall 2021, Spring 2022)	Online	4,193
	Let's Be Clear Module (Undergraduate)	Online	13,518
	Let's Be Clear Module (Graduate)	Online	2,953

Department	Topic	Delivery	No. Trained
Office of Institutional Equity (continued)	Digital Accessibility Basics	In-person	26
	Document Accessibility	In-person	1
	Disability/Accessibility Awareness	In-person	30
Office of International Collaboration and Export Control	Export Controls (Sponsored Programs and Unit Administrators)	In-person	27
	Export Control Researcher Training	Online	131
	Visual Compliance Screening Training	In-person	19
	Introduction to Export Controls (General Students, Staff, Unit Personnel)	In-person	13
	Foreign Influence Screening Process	In-person	123
Police Department	Clery Act CSA Training	In-person	18
	CJSTC Discriminatory Profiling and Professional Traffic Stops per Fla. Stat. 943.17.16	Online	26
	CJSTC Physiological Response Dynamics Training as per FAC 11B-27.00212	Online	7
	CJSTC Recognizing Head Injuries in Infants and Children as per Fla. Stat. 943.17298	Online	24
	CJSTC Autism Spectrum Disorders (ASD) & Interviews as per Fla. Stat. 943.0439	Online	4
	CJSTC Identify and investigate Human Trafficking for LE Officers as Per Fla. Stat. 943.17297	Online	27
	Fair and Impartial Policing	In-Person	10
	CJSTC Misuse of Electronic Databases per Fla. Stat. 943.17191	Online	14
	CJSTC Florida Purple Alert	Online	35
	Ethics and Professionalism	Online	12
Registrar's Office	FERPA: Faculty and Staff Training	Online	11,227
Research Compliance Office	Animal Researcher: Animal Facility Technicians	Online	3
	Animal Researcher: Field Animal Researchers / Technicians / Students	Online	27
	Animal Researcher: IACUC Voting Members	Online	3
	Animal Researcher: Lab Animal Researcher / Technicians / Students	Online	110
	Animal Researcher: Office of Welfare Administration / Staff	Online	2
	Biomedical Responsible Conduct of Research	Online	392
	CITI Good Clinical Practice: GCP for Clinical Trials with Investigational Drugs and Medical Devices (U.S. FDA Focus)	Online	39
	Clinical Trials Agreements (CTAs)	Online	5
	Communicating Research Findings	Online	137

Department	Topic	Delivery	No. Trained
Research Compliance Office (continued)	Comprehensive CIP Course for Advanced Learners	Online	5
	Conflict of Interest	Online	1,567
	GCP – Social and Behavioral Research Best Practices for Clinical Research	Online	66
	GCP for Clinical Investigations of Devices	Online	9
	GCP for Clinical Trials with Investigational Drugs and Biologics (ICH Focus)	Online	3
	Human Research: Human Subjects Research – Group 1. Biomedical Research Investigators and Key Personnel	Online	573
	Human Research: Human Subjects Research – Group 2. Social/Behavioral Research Investigators and Key Personnel	Online	4,418
	Research and HIPAA Privacy Protections	Online	142
	Humanities Responsible Conduct of Research	Online	112
	Information Privacy & Security (IPS): Researchers – Information Privacy & Security (IPS)	Online	2
	Information Privacy & Security (IPS): Students and Instructors – Information Privacy & Security (IPS)	Online	1
	Institutional Official: Animal Care and Use	Online	2
	Institutional/Signatory Official: Human Subject Research	Online	13
	IRB Administration	Online	21
	Physical Sciences Responsible Conduct of Research	Online	180
	Responsible Conduct of Research for Administrators	Online	47
	Responsible Conduct of Research for Engineers	Online	240
	Revised Common Rule	Online	76
	Social and Behavioral Responsible Conduct of Research	Mixed	1,799
	Working with Fish in Research Settings	Online	1
Student Accessibility Services	Developing an Accessible Document using Office 365	In-person	18
	SARC Peer Tutor and Supplemental Instruction Training	In-person	45
	Foundation of Digital Accessibility	In-person	27
	Barriers Be Gone Escape Room Activity	In-person	92
	Disability Accessibility, UCF and You	Online	27
	Reframing Disability and Disability Language	Online	42
	Voices of Diversity with National Disability Advocate Haben Girma	Online	142
Student Care Services	Student of Concern Training	In-person	18
Student Conduct and Academic Integrity	Student Conduct Review Board Training	In-person	37

Department	Topic	Delivery	No. Trained
Student Health Services	SHS OSHA Bloodborne Pathogens	Mixed	108
	SHS HIPAA (including Code of Conduct, Confidentiality, Security of PHI)	Mixed	170
	De-escalation of Patients/Person	Online	60
	SHS Risk Management Training	Mixed	116
	OSHA Fire Safety	Mixed	116
	Chemical Exposure in the Workplace	Mixed	109
	Annual UCF SHS Employee Code of Conduct	In-person	170
	Mandate Reporting for Child and Elder Abuse Training	Online	60
UCF Global	Federal Immigration Regulations of F/J Visas (various topics)	In-person	1,500+
	International Health and Safety	In-person	220
	Annual Tax Preparation Workshop	In-person	48
<b>Training Courses Completed from July 1, 2021 through June 30, 2022</b>			<b>95,238+</b>

As part of the development of the Privacy Compliance Program, University Compliance, Ethics, and Risk partnered with the Information Security Office on the design of the Insider Threat Awareness campaign, also creating privacy awareness content for the campaign, development of upcoming mandatory Security and Privacy Awareness training, and presented privacy guidance and related awareness information to students, staff, and faculty for Data Privacy Day 2022, as well as participated in a panel discussion live on LinkedIn covering How to Grow Your Privacy Career on Data Privacy Day.

The Athletics Compliance Office revised its rules education efforts during the year to hold smaller group sessions. This developed stronger relationships with each team and department. Summaries of major infraction cases were also used to promote rules education, providing real-life scenarios of NCAA misconduct.

Human Resources Talent Acquisition unit developed and facilitated, in partnership with the Office of Institutional Equity, search committee training for executive level administrative and professional search committees to ensure understanding of search responsibilities and the committee's responsibilities to participate in the university's commitment to diversity and inclusion. The unit also worked closely with the Office of International Collaboration and Export Control to develop and facilitate a training on the UCF Screening Process for Research Positions. This training prepared the university to understand and implement the requirements of Florida Statute 1010.35. Human Resources also promoted a culture of ethics and compliance by posting federal and state employment law posters and other Office of Federal Contract Compliance Programs required posters in administrative buildings across the university.

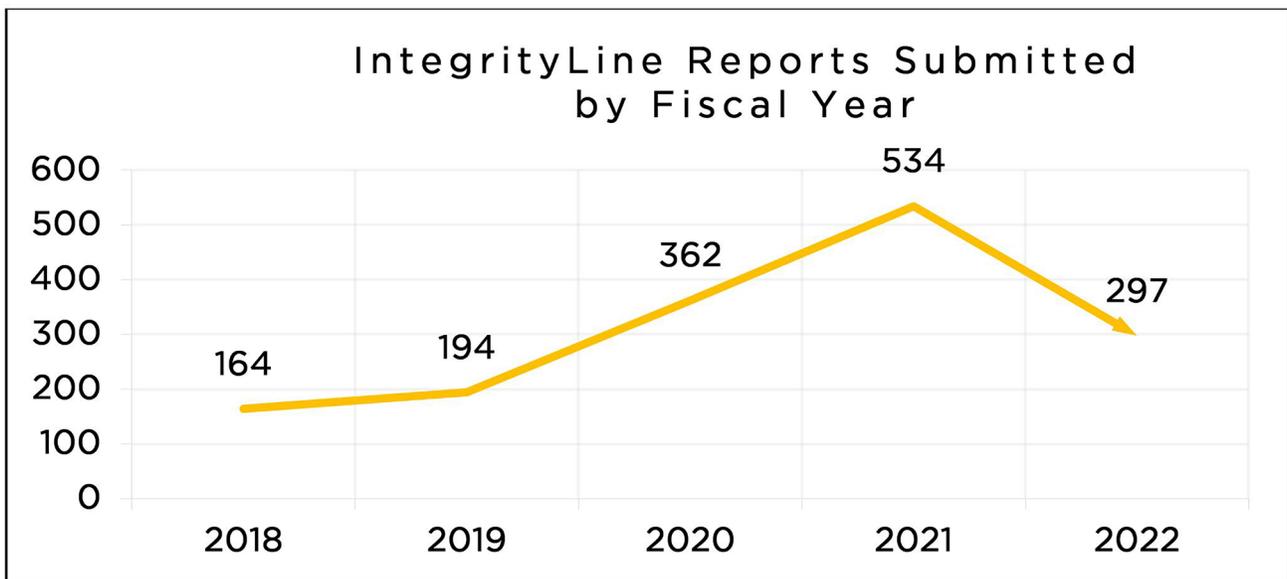


## Reported Concerns and Investigations

Effective compliance and ethics programs have established processes for responding promptly to detected problems and undertaking corrective actions. When members of the university community become aware of or have reason to suspect university activities and business are not conducted in an honest, ethical, and lawful manner, UCF expects members of the university community to make good faith reports of suspected misconduct.

Employees who are reluctant to report concerns to their direct supervisor are encouraged to use the UCF IntegrityLine, a secure and anonymous reporting system administered by an independent third party.

During this past fiscal year, 297 new reports were submitted through the UCF IntegrityLine. This is a decrease from the 534 reports received last year but an increase from 172 the year prior. Submitted reports were triaged with University Audit. Based on the nature of the report, it was either investigated by University Compliance and Ethics, University Audit, the Office of Institutional Equity, or referred to the appropriate compliance partner for review. Three hundred and thirty-five (335) IntegrityLine cases were investigated and closed during the fiscal year.



University Compliance, Ethics, and Risk also received nine new reports of potential misconduct made directly to the office and 12 cases that were under review were completed and closed.

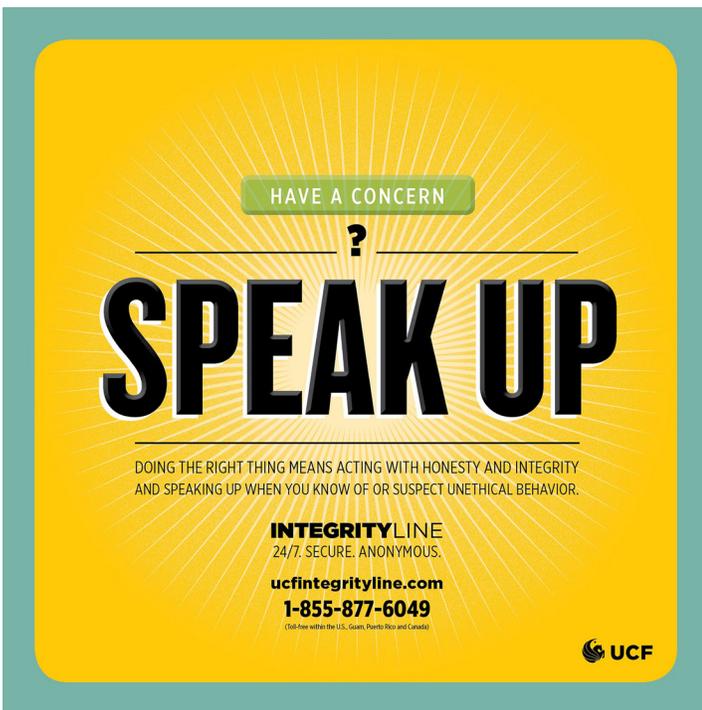
University Compliance, Ethics, and Risk oversees the university's foreign influence compliance program and works with the Research Compliance Office and the Office of International Collaboration and Export Control. Under the foreign influence assessment process, inquiries that are found to have potential foreign influence compliance issues are investigated. This year, the offices jointly investigated nine cases, one of which was closed due to the individual resigning.

### UCF IntegrityLine Report

January 1, 2021, to December 31, 2021  
University Compliance, Ethics, and Risk

### IntegrityLine Reports Submitted in 2021

During the 2021 calendar year, the UCF IntegrityLine received a total of 346 reports. Of these reports 344 contained allegations of suspected misconduct or ethical concerns and two reports were inquiries. Reports containing allegations of misconduct were triaged between University Compliance, Ethics, and Risk and University Audit. Based on the nature of the report, it was either investigated by University Compliance and Ethics, the Office of Institutional Equity, University Audit, or referred to the appropriate compliance partner for review. Reports involving students under the UCF Golden Rule were referred to the Office of Student Rights and Responsibilities. Reports criminal in nature were referred to the UCF Police Department.



## Highest Number of Reports by Issue Type

27% Environmental and Safety Matters	The highest number of reports made to the IntegrityLine in 2021 were categorized as Environmental and Safety Matters with 94 reports representing 27% of the total reports submitted. This issue type includes any concern regarding health and safety including all COVID-19 related concerns.
25% Offensive or Inappropriate Communication	The second highest number of reports made to the IntegrityLine in 2021 were categorized as Offensive or Inappropriate Communication with 88 reports representing 25% of the total reports submitted. This issue type includes concerns related to inflammatory, derogatory, unduly critical or insulting communication, and failure to treat one another with respect in accordance with the UCF Ethical Standards outlined in the UCF Employee Code of Conduct.
10% Other Human Resource Matters	The third highest number of reports made to the IntegrityLine in 2021 were categorized as Other Human Resource Matters with 33 reports representing 10% of the total reports submitted. This issue type includes interpersonal type matters that should be addressed by leaders and supervisors through UCF's expectation of an open-door policy and may include assistance from Human Resources. We may also refer the complainant to speak with the Ombuds Office as another resource.

### All Issue Types

Reports submitted to the UCF IntegrityLine spanned a total of 24 issue types.

Primary Issue	Total Reports	Percentage of Reports (Rounded)
Environmental and Safety Matters	94	27%
Offensive or Inappropriate Communication	88	25%
Other Human Resource Matters	33	10%
Discrimination or Harassment	32	9%
Other Academic Affairs Matters	31	9%
Conflict of Interest	9	3%
Employee Misconduct	9	3%
Other Financial Matters	8	2%
Academic Misconduct	8	2%
Data Privacy / Integrity	8	2%
Alcohol / Drug Abuse	5	1%

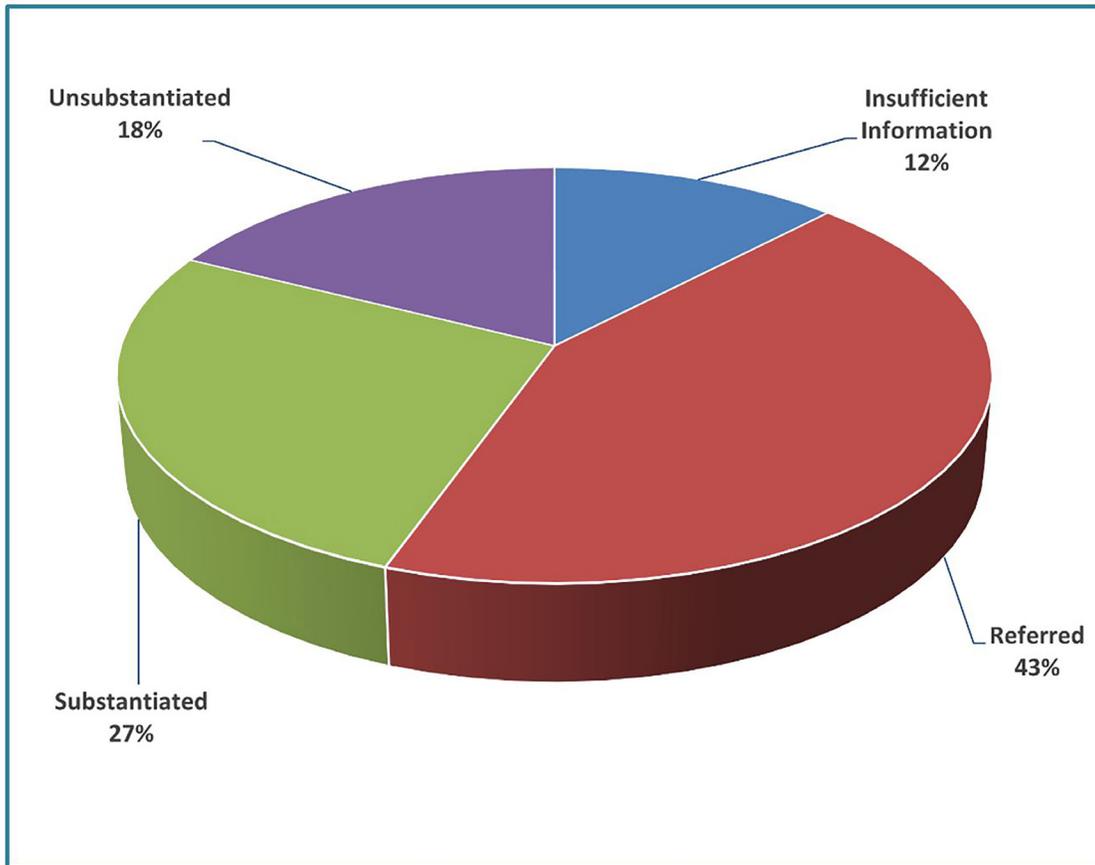


<b>Primary Issue</b>	<b>Total Reports</b>	<b>Percentage of Reports (Rounded)</b>
Sexual Harassment	5	1%
Equal Employment Opportunity Commission or Americans with Disabilities Act Matters	4	1%
Waste, Abuse, or Misuse of Institution Resources	2	0.5%
Inquiry	2	0.5%
Credentials Misrepresentation	1	0.2%
Cheating / Plagiarism	1	0.2%
Fraud	1	0.2%
Improper Giving of Gifts	1	0.2%
Other	1	0.2%
Other Risk and Safety Matters	1	0.2%
Retaliation	1	0.2%
Time Abuse	1	0.2%
<b>Grand Total</b>	<b>346</b>	

### **Closed Cases**

University Compliance, Ethics, and Risk closed 483 IntegrityLine cases during the 2021 calendar year, an increase (6%) from the 453 cases closed in 2020. Closed cases include a combination of reports received in 2021 as well as those submitted in a previous year. Below are the outcomes for all cases closed in 2021.

<b>Closed Case Outcomes</b>	<b>Total</b>
Referred	209
Substantiated	130
Unsubstantiated	85
Insufficient Information	59
<b>Grand Total</b>	<b>483</b>



**Closed Cases - Investigations with Substantiated and Unsubstantiated Findings**

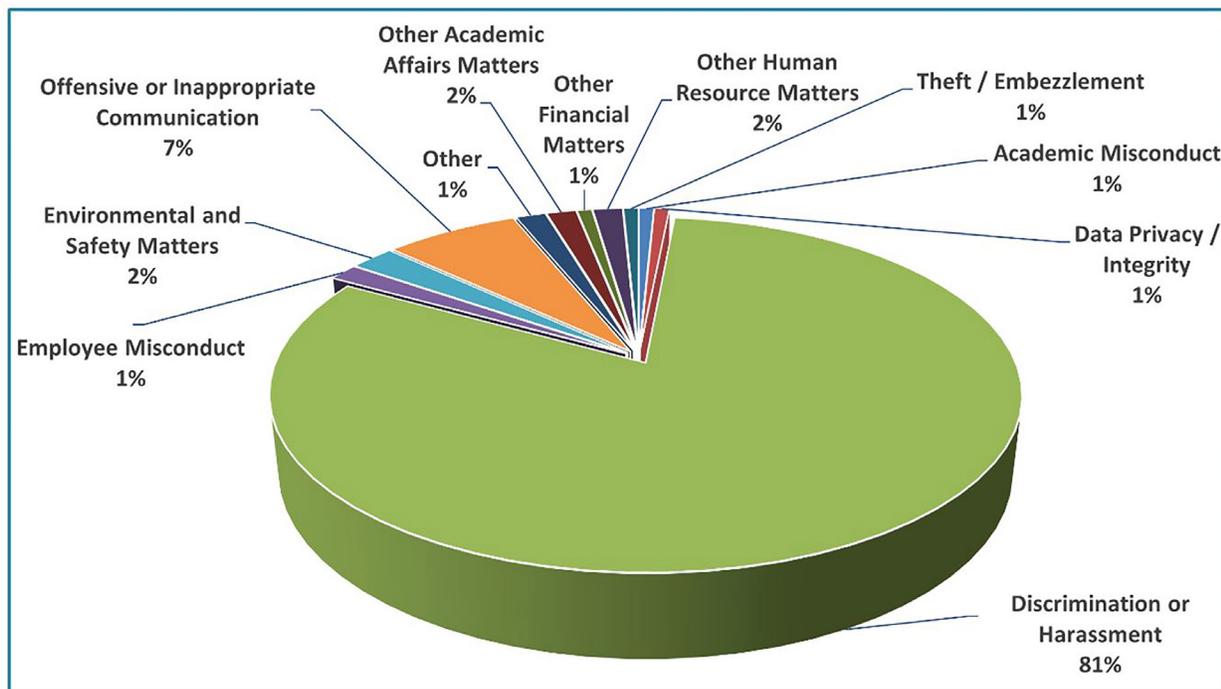
In 2021, a total of 215 of the 483 cases were closed after an investigation was conducted by University Compliance and Ethics, the Office of Institutional Equity, or University Audit with the following outcomes:

**Substantiated Cases**

One hundred and thirty (130) cases investigated resulted in a substantiated finding (representing 27% of all closed cases) where investigations yielded evidence to support the complaint and a finding that misconduct occurred. The substantiated cases spanned a range of topics, with the highest in the category of Discrimination or Harassment at 81% (of which involved multiple cases concerning the same employee).



Primary Issue	Total
Discrimination or Harassment	106
Offensive or Inappropriate Communication	9
Environmental and Safety Matters	3
Employee Misconduct	2
Other	2
Other Academic Affairs Matters	2
Other Human Resource Matters	2
Academic Misconduct	1
Data Privacy / Integrity	1
Other Financial Matters	1
Theft / Embezzlement	1
<b>Grand Total</b>	<b>130</b>



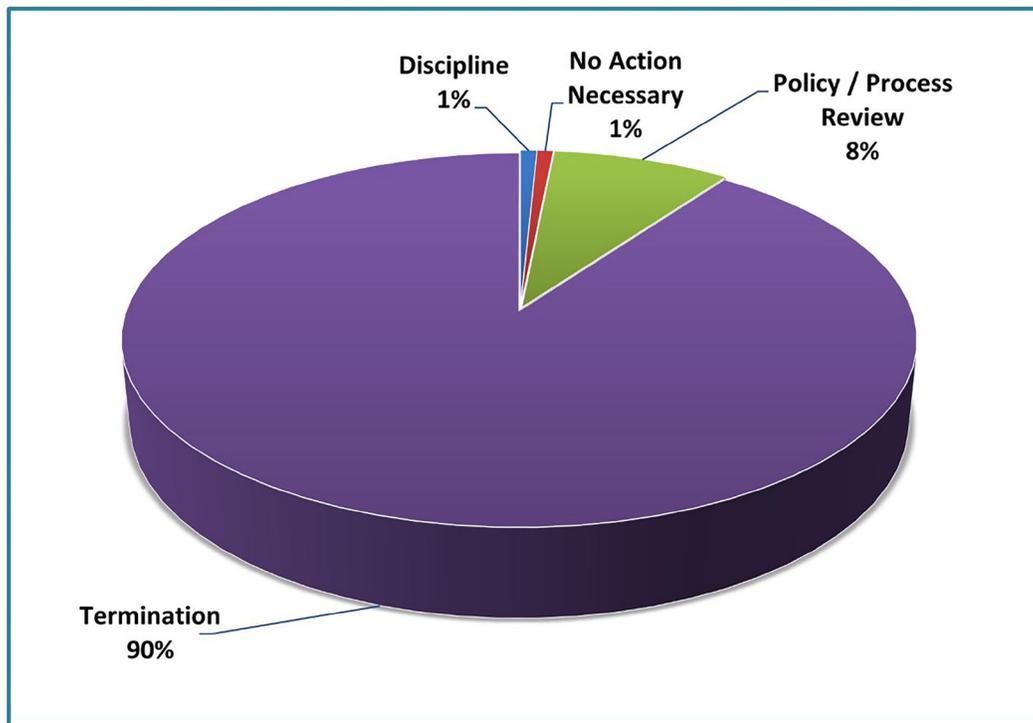
### Substantiated Cases - Action Taken

For the 130 cases investigated that resulted in substantiated findings, the university took the appropriate action. Those actions included policy / process reviews, disciplinary action, and termination.



Action Taken	Total
Termination	117*
Policy / Process Review	11
No Action Necessary	1
Discipline	1
<b>Grand Total</b>	<b>130</b>

\*The 117 cases involved multiple reports regarding the same two employees, which resulted in termination.



### Unsubstantiated Cases

The remaining 85 cases (17% of closed cases) investigated by University Compliance and Ethics, University Audit, or the Office of Institutional Equity yielded insufficient or no evidence to support that misconduct occurred and were closed with an unsubstantiated outcome. Despite the unsubstantiated finding, 21 of the cases resulted in recommendations for improvements such as a review in a policy, process, or training due to identified weaknesses.

### Closed Cases - Referred or Insufficient Information

Two hundred and sixty-eight (268) cases were not investigated by University Compliance and Ethics, University Audit, or the Office of Institutional Equity and were either referred out of the system or to another office or closed due to insufficient information.



## Referred

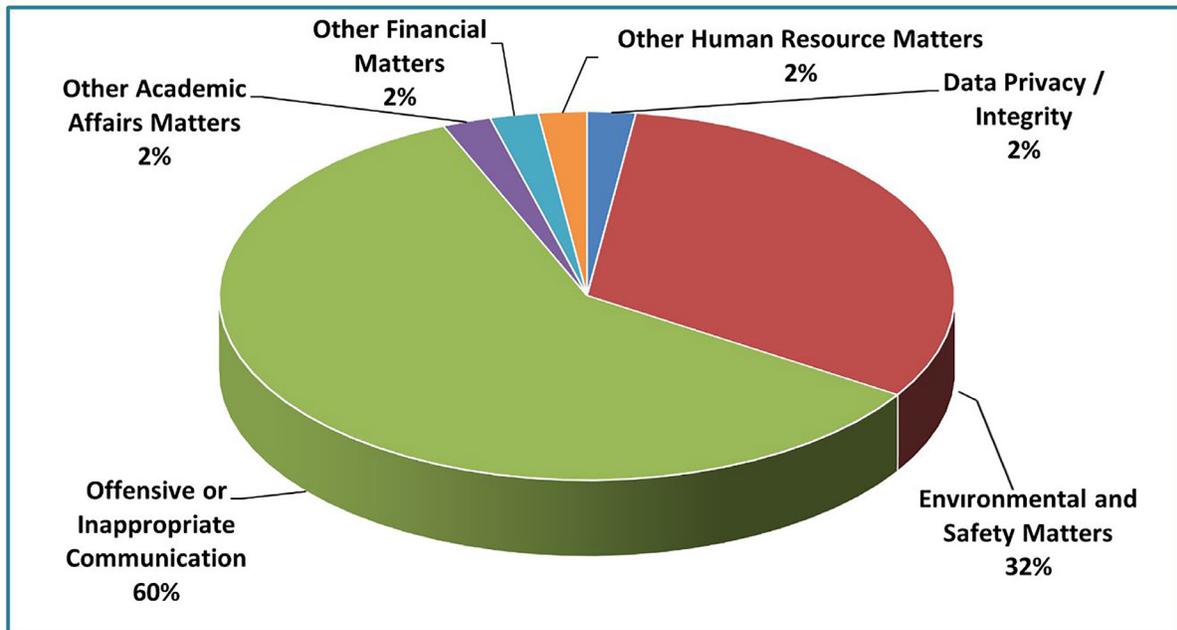
A total of 209 cases (43% of all closed cases) were referred as follows:

- **One hundred and fifteen** (115) cases were referred to the UCF Police Department, Student Conduct, or another college or department to address through the appropriate university process and closed out in the IntegrityLine system. These cases span the range of issues involving student misconduct such as alleged alcohol or drug abuse, grade disputes, COVID-19 policy violations, and interpersonal conflicts. Once the report is referred to the appropriate office, it is closed in the IntegrityLine system with a message posted back to the complainant.
- **The remaining 94** cases were referred to a college or department to conduct an internal review and report back their findings.

### Referred - Substantiated

Forty-seven (47) of the 94 cases reviewed internally by a college or department resulted in a substantiated finding with the following issue types.

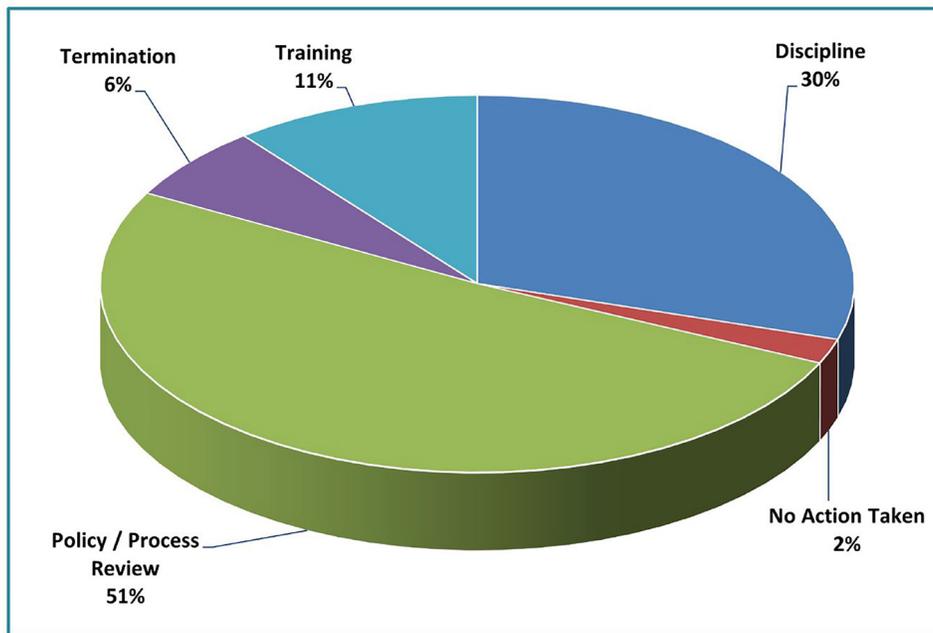
Primary Issue	Total
Offensive or Inappropriate Communication	28
Environmental and Safety Matters	15
Data Privacy / Integrity	1
Other Academic Affairs Matters	1
Other Financial Matters	1
Other Human Resource Matters	1



### Referred - Substantiated - Action Taken

The actions taken for the 47 referred cases that were **substantiated** were as follows:

Action Taken	Total
Policy / Process Review	24
Discipline	14
Training	5
Termination	3
No Action Taken	1
<b>Grand Total</b>	<b>47</b>



### Referred - Unsubstantiated

The remaining 47 referred cases were **unsubstantiated**. However, 24 required improvements due to identified weaknesses which included policy or process reviews.

### Insufficient Information

For 59 cases (12% of all closed cases), questions were posted to the complainant requesting additional information with no response. These cases were closed due to insufficient information.



## 2021 IntegrityLine Trends

Due to the ongoing pandemic, it was not surprising that the highest number of reports submitted to the IntegrityLine in 2021 were categorized as Environmental and Safety Matters with a total of 94 reports representing 27% of all reports submitted. Consistent communications from leadership, increased awareness surrounding the COVID-19 website and the UCF COVID Line attributed to reporting of allegations regarding non-compliance with COVID-19 emergency policies.

With 88 reports, representing 25% of all reports submitted, the second highest reported issue type was Offensive or Inappropriate Communication. This issue type includes concerns related to inflammatory, derogatory, unduly critical, or insulting communication and failure to treat one another with respect in accordance with the UCF Ethical Standards outlined in the UCF Employee Code of Conduct. This increased trend in reporting was identified in 2019 and again in 2020. In response, the office has worked with Human Resources to develop training and awareness on civility and respect for employees and supervisors as outlined in the 2020 UCF IntegrityLine report. Additional actions taken this year towards this effort include:

- Adding a module titled Respecting Others to the annual 2021 Code of Conduct refresher training required of all non-student employees
- Featuring in the October 2021 edition of the IntegrityStar articles that highlight the need for respectful interactions which included an article titled Resolving Workplace Conflicts and a “Case Corner” investigation article summarizing outcomes from a harassment and bullying case
- Launching a superhero theme training on civility titled, Civility Superheroes, during Compliance and Ethics Week held in November 2021 and awarded prizes for completion

The Compliance and Ethics Culture Survey will be repeated in the Spring of 2022 to gauge the current compliance and ethical culture at UCF. Results from this survey will help to inform our continued efforts towards improving civil and respectful workplace interactions.

## Other Compliance Offices and Partners Reported Concerns and Investigations

Compliance offices and partners conduct internal reviews / investigations when reports are made directly to the department when appropriate, and when referred to them by University Compliance, Ethics, and Risk or University Audit to manage. The compliance offices and partners below reported the following reviews during this report year:



<b>Compliance Office / Partner</b>	<b>Type</b>	<b>Reviewed</b>	<b>Substantiated</b>
Athletics Compliance	NCAA	16	14
College of Medicine Health Affairs Legal/ Compliance	HIPAA Incident	9	0
Environmental Health & Safety	Safety Concern	1	0
Office of Institutional Equity	ADA Compliance, EEO, Title IX	149	28
Police Department	Standard of Conduct GO 1003	17	12
	Absenteeism	1	1
	Policy Violation of GO 6175	1	0
	Neglect of Duty	1	1
	Traffic Crash	9	3
	Policy Violation of GO 4200	1	1
	Payroll	1	1
Registrar's Office	FERPA	7	4
Research Compliance Office	Research Misconduct	4	2
Student Health Services	Patient Advocate Cases - Financial Concerns	28	28
	Patient Advocate Cases - Clinical Care Provided	15	15
	Patient Advocate Cases - Customer Services	15	15
	Incorrect labeling of lab specimens, lost specimens, lab procedures	9	9
	Transport to a higher level of care	8	8
	Near Miss or Situations having a potential claim against UCF SHS	4	4
<b>Total Compliance Office / Partner Reports Reviewed and Substantiated</b>		<b>296</b>	<b>146</b>



# Monitoring of Compliance Efforts and Program Assessments

## Compliance and Ethics Culture Survey

Every two years University Compliance, Ethics, and Risk conducts a Compliance and Ethics Culture Survey to gauge the overall ethical culture at UCF. The office benchmarks the results against prior years' results and uses the results to identify opportunities for improvements to the program including additional training and awareness.

With the UCF office of Operational Excellence and Assessment Support, the office conducted its fourth Compliance and Ethics Culture Survey in 2022. All UCF employees were invited through a series of emails to participate via a link to the online survey March 1, 2022 through April 6, 2022. The 2022 survey was available in English and Spanish and of the 12,268 employees invited, 2,171 employees (17.7%) responded.

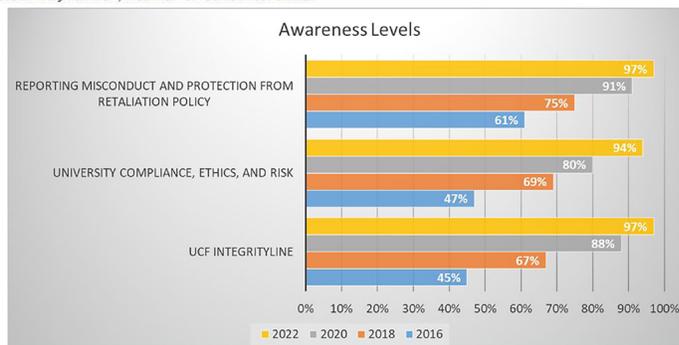
## Six-Year Trends

The 2022 survey results revealed the following significant advancements of the program since 2016:

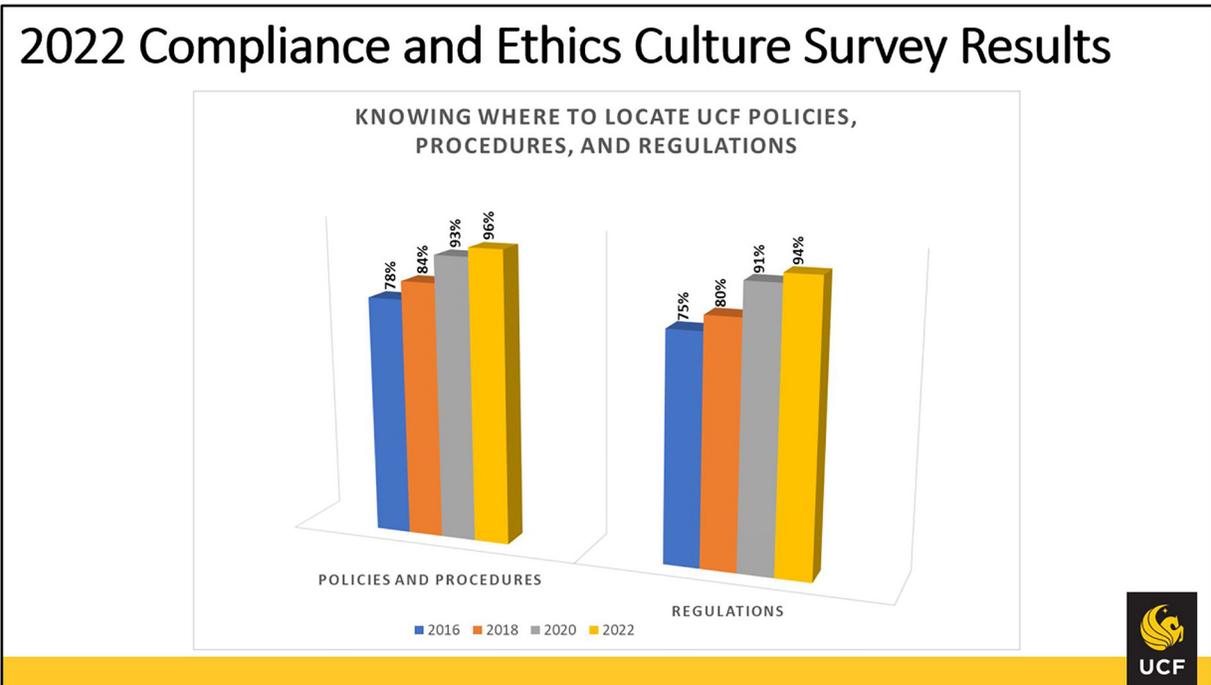
### 2022 Compliance and Ethics Culture Survey Results

How familiar are you with...	2016		2018		2020		2022		2-yr Trend (2022-2020)	6-yr Trend (2022-2016)
	Count	% Familiar	Count	% Familiar	Count	% Familiar	Count	% Familiar		
University Compliance, Ethics and Risk office	1,003	47%	1,162	69%	1,885	80%	2,009	94%	14%	47%
UCF Creed	1,676	80%	1,410	84%	2,130	91%	2,023	95%	4%	15%
UCF's policy for reporting Misconduct and Protection from Retaliation	1,278	61%	1,249	75%	2,129	91%	2,070	97%	6%	36%
UCF IntegrityLine for anonymously reporting compliance and ethical concerns	945	45%	1,117	67%	2,067	88%	2,068	97%	9%	52%
UCF Employee Code of Conduct	Not applicable		1,450	86%	2,288	97%	2,112	99%	2%	Not Applicable

% Familiar includes responses of "Very Familiar", "Familiar" or "Somewhat Familiar"



- ❖ Employee awareness of the UCF IntegrityLine grew 52% with 97% of employees reporting familiar.
- ❖ There was a 47% increase in employee awareness of the University Compliance, Ethics, and Risk office with 94% familiar.
- ❖ Employee awareness of UCF's Reporting Misconduct and Protection from Retaliation Policy increased by 36%, with 97% employees reporting familiar with the policy.
- ❖ Familiarity with the UCF Creed increased to 95%, up from 80% in 2016.
- ❖ An impressive 99% of employees reported that they were familiar with the UCF Employee Code of Conduct.

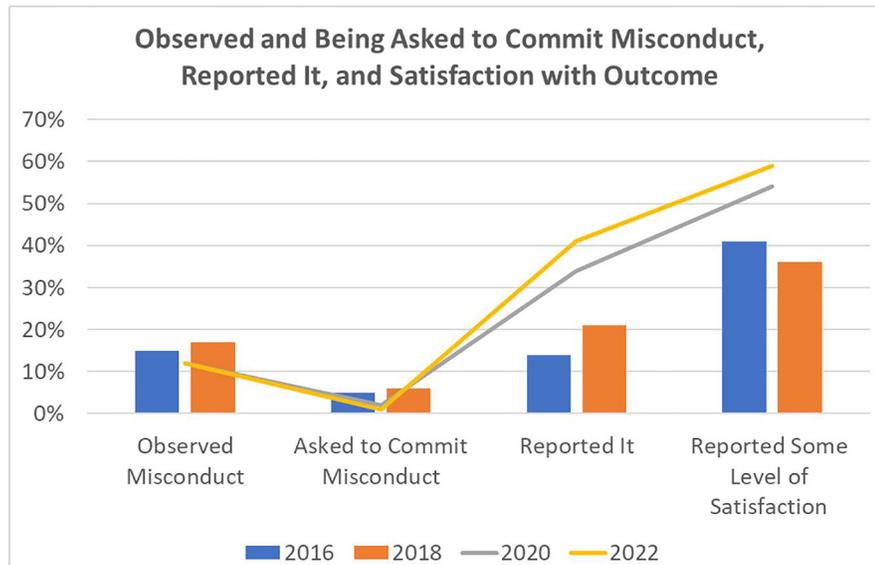


Additionally:

- ❖ There was an overall 18% increase in employees reporting knowing where to find information on UCF policies and procedures, with a total of 96% familiar.
- ❖ Knowledge on finding information on UCF regulations also increased by 19% since 2016, with 94% reporting familiar.



## 2022 Compliance and Ethics Culture Survey Results



Another positive trend that we found over the six year period includes:

- ❖ Employee responses regarding whether they observed unethical behavior or business misconduct at UCF within the last 12 months decreased by 3% since 2016, with 12% responding yes.
- ❖ Responses to the question whether employees were asked to bend, break, or circumvent laws, regulations, or university policies or regulations also decreased overall by 4% since 2016 with just 1% responding yes.
- ❖ The number of employees responding that they reported the misconduct they witnessed increased by 27% since 2016, with 41% responding favorably.
- ❖ A 5% increase in the overall satisfaction levels regarding the resolution of reporting misconduct with an 18% increase since 2016.

### Two-Year Trends

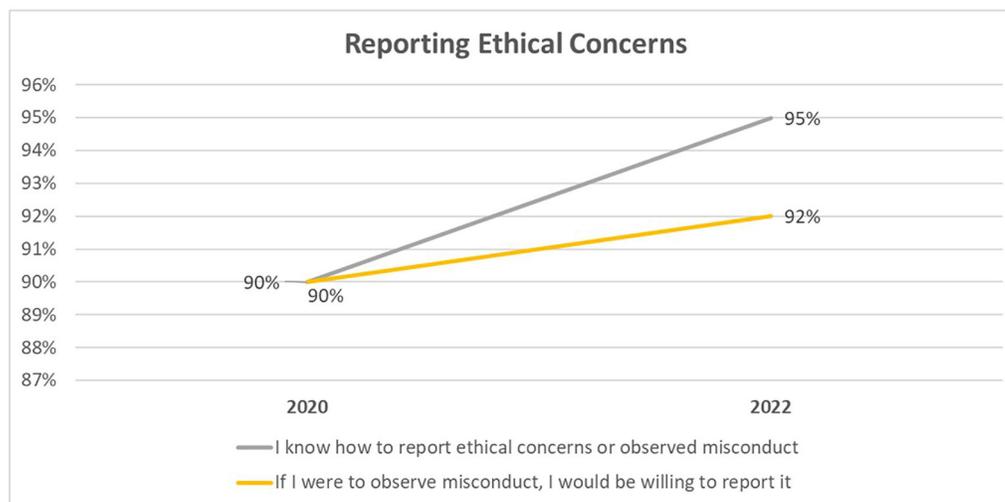
New questions were included in the 2020 survey and were repeated in 2022. The following reflects noteworthy results:

## 2022 Compliance and Ethics Culture Survey Results



- ❖ There was a 3% increase in employee’s agreement with the statement that UCF has clearly communicated ethical expectations (95% total in agreement) and disciplinary guidelines, also having awareness of the consequences of misconduct (90% in agreement).

## 2022 Compliance and Ethics Culture Survey Results



- ❖ An additional 5% reported knowing how to report ethical concerns or observed misconduct, with 95% responding favorably and 92% indicated a willingness to report misconduct which is a 2% increase.



# 2022 Compliance and Ethics Culture Survey Results

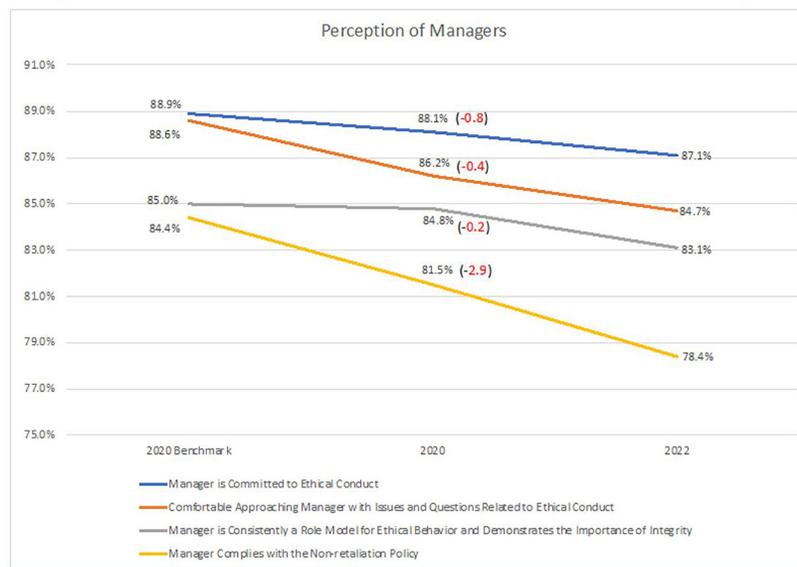


- ❖ There was a 2% increase in agreement that training on the UCF Employee Code of Conduct was clear and understandable with 93% total in agreement.
- ❖ A 5% increase in agreement that UCF's training and communication efforts about ethical responsibilities and conduct are effective with a total of 86% agreeing.

## Improvement Measures

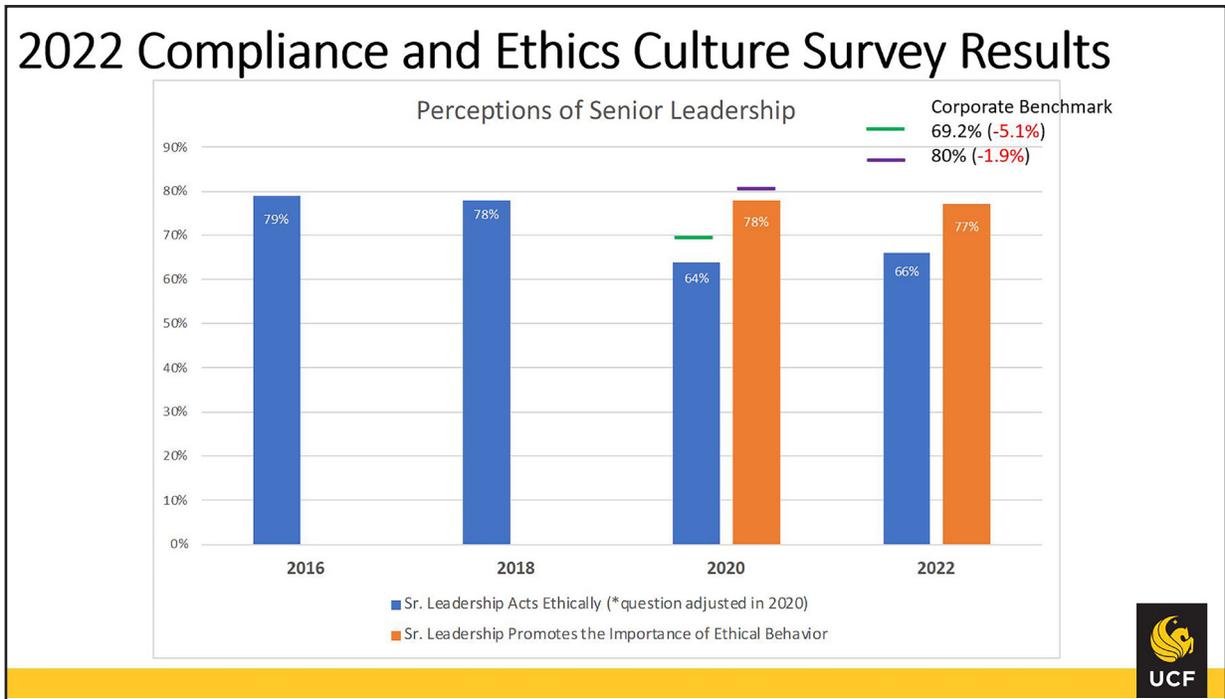
Areas for improvement based on less favorable responses:

# 2022 Compliance and Ethics Culture Survey Results



❖ Perceptions of Managers

- One percent (1%) less employees reported believing that:
  - their manager is committed to ethical conduct (87%) and
  - their comfort approaching their manager with issues or questions related to ethical conduct (85%)
- Two percent (2%) less employees reported that their manager is consistently a role model for ethical behavior and demonstrates the importance of integrity and ethical behavior (83%).
- Four percent (4%) less employees believe their manager complies with the nonretaliation policy with 78% reporting favorably.

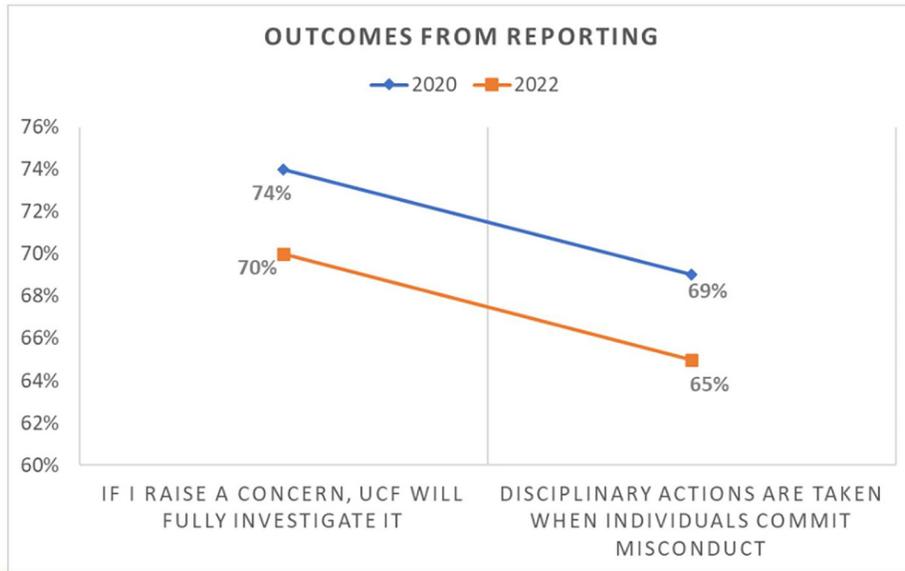


❖ Perceptions of Senior Leadership

- While 2% more employees responded that they believe our senior leadership team acts ethically at all times (66% responded favorably), there was a 1% decrease in the belief that senior leadership promotes the importance of ethical behavior throughout the university.



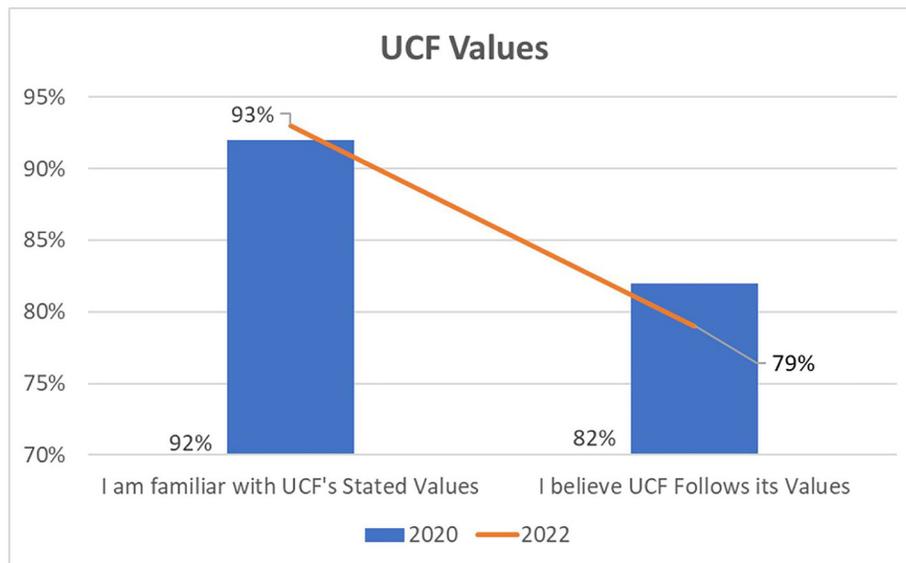
# 2022 Compliance and Ethics Culture Survey Results



## ❖ Outcomes from Reporting

- The belief that disciplinary actions are taken when individuals engage in unethical behavior or misconduct dropped 4% with only 65% responding favorably.
- Only 70%, a decrease of 4% from 2020, responded favorably that they believe UCF would fully investigate if they were to raise a concern about unethical behavior or misconduct.

# 2022 Compliance and Ethics Culture Survey Results



- ❖ Although 1% more employees reported familiar with UCF’s stated values at 93%, there were 3% less that believe UCF follows its values with 79% reporting favorably.

**Response to 2022 Survey Results**

Based on the results, and to address the weaknesses identified, the office will take the following actions:



**Outside Activity, Conflict of Interest and Commitment Disclosure Reporting**

University Compliance, Ethics, and Risk oversees the online outside activity and potential conflict of interest and commitment disclosure reporting. In preparation for the 2021-22 disclosure reporting period, the office developed and executed an Implementation and Communication Plan that included updated training modules, emails, and resources posted to the website and to the disclosure system. On August 30, 2021, the office notified 3,813 employees by email to submit their annual online disclosure. There were 3,526 disclosures submitted within the required 30-days of initial notification achieving a 93.7% compliance rate with employee submissions prior to the deadline.

The reporting period for the 2021-22 Potential Outside Activity, Employment, and Conflict of Interest and Commitment disclosure (AA-21) reporting period closed on August 7, 2022. The year ended with 100% completion by all individuals who were required to submit an online disclosure.



Throughout the year the system automatically notifies individuals (new hires and employees added to research projects) when they are required to submit a disclosure. Under university policy, any researcher who does not submit an annual disclosure within 90-days from the date notified (60-days delinquent) must be evaluated through the university's foreign influence assessment process. This year there were three foreign influence reviews conducted due to delinquent disclosures and there were no red flags identified.

A foreign influence red flag review is also performed for each positive response to a series of questions in the AA-21 regarding financial interests and outside activities with foreign entities. This reporting period, 139 red flag reviews were completed. The following outlines the outcome of those reviews:

- ✓ 124 were cleared with no concerns
- ✓ 13 contained at least one red flag or potential risk which resulted in additional awareness provided to the employee and supervisor
  - One employee ceased engagement in the activity after awareness was provided
- ✓ Two potential red flag reviews pending review

By the end of the reporting period:

- ✓ 5,021 disclosures (an increase from 4,667 last year) and 195 amendments (an increase from 95 last year) were submitted with a total of 5,216 disclosures submitted
  - Disclosures with at least one outside activity are reviewed by this office with 1,556 disclosures to review (an increase from 1,368 last year)
- ✓ Potential conflicts were identified in 110 requiring a monitoring plan or annual update to a monitoring plan
- ✓ 44 disclosures at varying stages of review (some with supervisors, the Office of Research Compliance, and this office)

Over the past year, the office has worked with Research Compliance, Research IT, a faculty workgroup, and Huron, to customize questions and system functionality in the new Huron system for reporting outside activities and financial interests in the 2022-23 reporting period.

During the fiscal year the office also received and completed a total of 78 reviews (increase from 57 last year) of potential conflicts of interest associated with attendance at conferences or events sponsored by vendors, reviewed and provided feedback on 31 research exemption requests (up from 13 last year) prior to coordinating with the provost, president, and Chair of the Board of Trustees for approval as required by state statute, reviewed 401 disclosed relatives for potential conflicts (an increase from 232 last year), and received and completed 373 conflict of interest requests for assistance from employees and departments.

# Youth Protection Program



## Youth Protection

During this fiscal year, University Compliance, Ethics, and Risk processed a total of 125 youth program registrations (111 in-person/ 10 virtual/ four hybrid), approving 112 registrations and another two registrations after meeting conditional requirements per university policy.

Throughout the registration and review process, the office identified areas for improvement in communication, monitoring, setting effective time constraints, and incident reporting. This prompted the office to restructure website communications and to provide additional resources to the UCF community and third party organizations hosting youth programs on UCF's campuses. These resources included:

- ➔ Documented frequently asked questions
- ➔ Development of additional forms for program use
- ➔ Clear communication on university insurance requirements
- ➔ Development of a Safety Plan Template now required for all youth programs to submit with their registration.
- ➔ Modifications to the Squire registration system.
- ➔ Discussed overnight camp protocols with UCF Conference Housing to prepare for the upcoming summer camp season.
- ➔ Distributed notification of the new UCF Policy 2-005 Youth Protection requirements, effective January 2022, to all previous program sponsors and provided assistance and guidance on the new requirements.
- ➔ Drafted university-wide messaging on the Youth Protection Program distributed during Child Abuse Prevention Month in April. Updated the Squire registration pre-screening questions to include additional clarifying information on each of the questions to assist with completion.
- ➔ Developed standard operating procedures for the processing of submitted registrations.



## Privacy Compliance

The office conducted the following university-wide reviews and assessments as part of its Privacy Compliance Program:



In support of the UCF cyber risk assessment, and in partnership with the Information Security Office, University Compliance, Ethics, and Risk also reviewed multiple cyber insurance questionnaires and provided information around the university's data protection program, compliance with privacy laws and regulations, and university policies and procedures. A review was also conducted of various educational institutions' approaches to implementing cookies banners, as well as research of applicable laws regarding website cookies.

Other privacy activities performed by the office included initiating and completing a data mapping project, which included creating a UCF Personal Data Map Template and met with UCF departments to generate the mapping exercise, meeting with various department leaders to view and analyze demonstrations of industry-leading solutions that handle customer consent and preference management, and in collaboration with partnering offices, closed several internal audit HIPAA audit recommendations.

### **Monitoring Activities by Compliance Offices and Partners**

The College of Medicine (COM) Health Affairs Legal/Compliance team directed and oversaw all UCF Health coding and billing audits and HIPAA security audits conducted by external consultants throughout the fiscal year. The department also conducted an annual review of payments made to COM faculty, physicians, residents and researchers by companies in the health care sector, if any, as listed on Centers for Medicare and Medicaid Services' Open Payments database and reviewed quarterly security access controls conducted on UCF Health systems.

In 2021-22, Human Resources continued its in depth review for all UCF managed retirement plans and documented various updates needed and items to consider for potential changes. The department also conducted ongoing monitoring of compensation practices in relation to changes in employment laws, regulations, policies, and processes. To support these efforts, payroll services processed a multitude of queries on a bi-weekly basis to identify potential payroll errors and gather information related to vital reporting. The Talent and Acquisition unit also conducted an internal audit to evaluate compliance with hiring procedures concerning the UCF background check policy and identified areas in need of additional training to improve outcomes.



Human resources also continued to levy the salary overpayment penalty, as allowed by university policy, to departments in the amount of 25% of any gross overpaid amount as a deterrent for future overpayments. This resulted in penalties charged to departments in the amount of \$12,733.94 for the year. In addition, departments were required to pay a \$50 fee for off-cycle payroll check requests. The total collected in fees for off-cycle payroll checks was \$6,250. In addition to the monetary charges issues by Human Resources, Procurement Services also issued monetary fines for unauthorized procurement actions. The aggregated fines issued totaled \$280,035.

The Information Security Office continued efforts to assess, report and provide system owners with mitigation methods for vulnerabilities and compliance related issues on Internet facing and data center systems. They also conducted PCI DSS compliance reviews and self-attestations for mandatory reporting, as well as conducted an internal review and gap analysis of NIST 800-171 compliance for general UCF IT and information security programs, policies, and procedures, including engaging the Federal Cybersecurity and Infrastructure Security Agency to identify the university's security posture against NIST standards. As part of a Gramm-Leach-Bliley Act Federal Privacy and Data Security audit finding in 2020 the Office of Student Financial Assistance and the Information Security Team conducted a risk and security assessment, based on the NIST CSF framework. The outcome of the assessment demonstrated UCF satisfied the minimum information security requirements under Gramm-Leach-Bliley Act.

During this fiscal year, the Office of Institutional Equity continued its work to implement the recommendations set forth in University's Audit's internal audit report related to website accessibility at UCF. These recommendations included development and adoption of the Digital Accessibility Policy. Throughout 2021-22, the office also continued issuing training evaluations following training sessions to assess the effectiveness of the content and trainers, and whether improvements need to be made.



The Research Compliance Office monitored salary cost transfer charges and payroll certifications to sponsored awards and conducted an internal audit on allowable costs assessments on random sponsored projects. An internal audit was also completed on randomly selected IRB approved human subject research protocols by non-IRB staff. Results were submitted to the IRB for program evaluation and to determine if any required action be taken.



The office reviewed conflict of interest disclosures related to research to identify the necessity for exemptions and/or monitoring plans. Disclosures with foreign activities were screened as part of the review process and provided to the Office of International Collaboration and Export Control when a potential foreign influence was identified. The Office of International Collaboration and Export Control, in collaboration with University Compliance, Ethics, and Risk and the Research Compliance Office, conducted 6 foreign influence assessments.

As in previous years, this fiscal year the Registrar conducted annual security role checks on security authorizers, audited academic record change transactions, and monitored grades processing to identify late changes to grade rosters that had already been approved.

In an effort to improve project delivery, customer satisfaction, and compliance, Facilities and Safety's Facility Planning and Construction unit published a weekly report containing the number of projects awarded to each Continuing Service vendor. The unit is working to enhance this report to include a differentiation between rotated/justified work and hard-bid work to vendors.

Facility Operations routinely inspected buildings and assets to identify safety deficiencies and create work orders to correct unsafe conditions. These work orders were prioritized to facilitate compliance and provide a safe environment. Code-required inspections having a higher priority and key performance indicators were distributed to staff to monitor compliance with code inspections of life safety systems. Examples of these systems included elevator inspections, emergency eyewash and shower stations, exit and emergency lights, fire protection systems, and life safety emergency back-up generators.

A total of 9,761 Life Safety (including State Fire Marshal) work order phases were created and 9,202 of these were completed within 2 days of Phase creation. Life Safety and State Fire Marshall reports were distributed weekly to supervisors to track compliance with these work orders and ensure timely completion.



During this fiscal year, Student Health Services conducted an annual infection and risk management assessment, security assessment, and conducted State of Florida Level 2 Background check screenings on all pharmacy and lab staff and specific clinical administrators responsible for day-to-day operations of the facility. As part of the requirement by the U.S. Department of Health and Human Services the department conducted an annual screening for each Student Health Services employee in the "exclusions database" (i.e. Medicare/Medicaid fraud incidences) and monthly verifications of all Student Health Services employees excluded from conducting any fraudulent activity (i.e. Medicare/Medicaid).



UCF Global’s International Student & Scholar Services team continued annual monitoring of F and J visa students and scholars using institution reports and SEVIS to ensure compliance with all relevant laws. The office’s Employment and Taxation unit reviewed H-1B personnel files bi-weekly to ensure H-1B compliance and the Finance and Human Resources units conducted daily accounting of English Language Institute student payments. UCF Global also completed PCI compliance reviews to ensure safekeeping of financial transaction records.



## Enforcing and Promoting Standards Through Incentives and Discipline

Complying with all applicable laws, university regulations, policies, procedures, and standards of conduct is an expectation of all members of the university community. The compliance and ethics program is promoted and enforced consistently through the application of appropriate incentives and, when necessary, appropriate disciplinary measures resulting from instances such as employees engaging in misconduct or noncompliance and failing to take reasonable steps to prevent or detect misconduct, noncompliance, and criminal conduct. University Compliance, Ethics, and Risk, in consultation with the president and the Board of Trustees Audit and Compliance Committee, provides guidance and recommendations for appropriate incentives and disciplinary measures to encourage a culture of compliance and ethics.

When failures in compliance and ethics are identified, the program requires that issues are addressed in a timely manner through appropriate measures, including education or disciplinary action.



## Incentives

University Compliance, Ethics, and Risk has a process for identifying and recognizing employees who exemplify the expectations of the compliance and ethics program and the values of the university. Three times per year, employees are recognized in an article in the IntegrityStar newsletter. This year we recognized Michael Constantino in the Information Security Office for his contributions in raising security awareness, several colleges and specifically, Dean Michael Georgiopoulos, for their efforts with employee submission of required outside activity disclosures, and Tania Gutierrez-Catasus within Facilities & Safety for her support of the compliance and ethics program by translating important university policies, training, and the 2022 compliance and ethics culture survey. The office also developed and implemented the IntegrityStar Award, which is a signed certificate of acknowledgment that is presented to those individuals recognized in each IntegrityStar.



The office also engages employees annually to offer incentives for participating in its Compliance and Ethics Week awareness campaign. This year the office recorded the highest rate of involvement with 248 employees participating. Activities commenced during the week November 8-12, 2021, and included two engaging activities for employees to win prizes:



- ❖ Training - Developed and published three training videos with a superhero theme relating to various ethics topics: Civility Superheroes, Mission Impossible (highlighting conflicts of interest and commitment), and Compliance League of Superheroes (highlighting gifts and honoraria and privacy compliance). A total of 675 videos were viewed.
- ❖ Compliance and Ethics Word Scramble: Employees were asked to unscramble 13 compliance and ethics related words by using the clues provided and submit the completed word scramble to the Compliance and Ethics office via email. A total of 231 word scrambles were submitted.



One hundred employees were randomly selected to receive prizes for their participation.

Complimentary to the incentives offered by University Compliance, Ethics, and Risk, Environmental Health & Safety and the UCF Police Department host annual awards ceremonies to promote a culture of ethics, safety, and compliance at the university. The UCF Police Department issued a total of 32 awards to department employees for their outstanding service during the year.

## **Appropriate Discipline**

University Compliance, Ethics, and Risk provides guidance to supervisors and members of the senior leadership team on appropriate disciplinary action up to and including termination when misconduct, noncompliance, or criminal conduct is identified. As part of this process, University Compliance, Ethics, and Risk collaborates with Human Resources, the office of Contract Compliance and Administrator Support, and the Office of the General Counsel to ensure that supervisors provide disciplinary action consistently and in compliance with applicable laws, regulations, policies, and collective bargaining agreements. It is the responsibility of the supervisor or appropriate senior leader to ensure that disciplinary action is implemented, including reporting to law enforcement when appropriate, and that other corrective actions are completed.

Circumstances of each substantiated case will differ, therefore, discipline may range from improvement plans that include remedial training or verbal counseling, to formal discipline such as suspension of duties or termination from employment. The office monitors the completion of recommended corrective actions and escalates issues as appropriate to senior leadership, the president, and the Board's Audit and Compliance Committee. These efforts serve to ensure that the program remains effective, discipline is consistent, and that the university is taking steps to prevent the reoccurrence of misconduct, noncompliance, or criminal activity.







# University Compliance, Ethics and Risk Office

## 2022-23 Work Plan Status July 1, 2022 – September 30, 2022

UCF's comprehensive compliance and ethics program is based on the elements of an effective compliance program as 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 and Ethics 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 2022-23 Compliance and Ethics Annual Work Plan and includes the status of the activities during the period July 1, 2022, through September 30, 2022.

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

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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.

#### **COORDINATE AND CONDUCT BI-MONTHLY MEETINGS OF THE UNIVERSITY COMPLIANCE AND ETHICS ADVISORY COMMITTEE**

- Developed materials and chaired the Compliance and Ethics Advisory Committee meeting in July.

#### **CONDUCT QUARTERLY MEETINGS WITH COMPLIANCE PARTNERS AND SENIOR LEADERSHIP**

- Met with vice presidents, key administrators, the faculty athletics representative, and compliance partners to provide updates on compliance and ethics initiatives and discuss any concerns or issues.

#### **SERVE ON AND PROVIDE COMPLIANCE GUIDANCE TO THE TITLE IX WORKGROUP**

- Provided guidance and support to the Title IX coordinator and served on and provided compliance guidance to the Title IX workgroup.

#### **SERVE ON AND PROVIDE GUIDANCE TO THE SECURITY INCIDENT RESPONSE TEAM AND CO-CHAIR THE INFORMATION SECURITY AND PRIVACY ADVISORY COMMITTEE**

- Continue to lead (co-chair) the Information Security and Privacy Advisory Committee and serve as a partner of the Data Governance Council.

**SERVE AS MEMBERS OF AND PROVIDE GUIDANCE TO THE CLERY ACT COMPLIANCE COMMITTEE**

- Provided guidance and support to the Clery Compliance Analyst and served on the Clery Act Compliance Committee.
- Reviewed and edited the Annual Security Report for compliance with Clery Act requirements prior to campus-wide distribution by October 1.

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## **2. *Develop Effective Lines of Communication***

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

**PREPARE AND DISTRIBUTE *INTEGRITYSTAR*, THE COMPLIANCE AND ETHICS NEWSLETTER**

- Developed and issued the July 2022 edition of the *IntegrityStar* featuring articles that highlight two new university policies and a fictional story involving a situation that illustrates making ethical choices. The edition also included a cartoon, a video, and FAQs related to the fictional story. The “Case Corner” article covered IntegrityLine reports submitted by students that resulted in a corrective action.

**ADMINISTER AND PROMOTE THE UCF INTEGRITYLINE, REINFORCE EXPECTATIONS FOR NON-RETALIATION, AND CONTINUE COMMUNICATIONS DURING AND AFTER INVESTIGATIONS**

- Continued administration of the UCF IntegrityLine to include review and tracking of all reports, data compilation, trend review, and reporting.
- Revised the *Manager’s Checklist: Evaluation of Employee’s Concern* to include updates made to Office of Institutional Equity policies.
- Promoted the UCF IntegrityLine in the July 2022 edition of the *IntegrityStar* newsletter; continued promoting efforts in compliance videos; on the compliance and ethics website; and on the websites of all compliance partners.
- Provided direct support and guidance to supervisors and employees involved in investigations.

**COORDINATE TIMELY RESPONSES TO REGULATORY AND OTHER EXTERNAL AGENCIES**

- Received results from the Institutional Compliance Program review conducted by the Department of Defense (DOD) in relation to the Voluntary Education Programs Memorandum of Understanding (MOU) signed in 2019. DOD policy requires educational institutions that wish to participate in the Tuitional Assistance program to sign an MOU. As part of the MOU, UCF agrees to heightened oversight and compliance with rules specific to service members and their families. The final audit report issued in July contained 10 recommendations for improvement. The office participated in the DoD required Feedback Report Webinar and reviewed the Corrective Action Plan prepared by the Office of Military and Veteran Student Success prior to submission to the DoD by the August 25, 2022 due date.
- As required by Section 117 of the Higher Education Act, compiled a list of all UCF gifts and contracts with foreign entities and reported seven foreign gifts and contracts exceeding \$250,000 to the Federal Department of Education and 44 foreign gifts and contracts exceeding \$50,000 to the Florida Board of Governors by the July 2022 due date.

- In compliance with the Florida Foreign Influence Act, coordinated with the Office of International Collaboration and Export Control to develop and issue the following reports to the Board of Trustees in July 2022: *Florida Foreign Influence Act Disclosure – Denied Applicants 2022* and *Florida Foreign Influence Act Disclosure – Travel 2022*.
- Met with the BOG Office of the Inspector General in September 2022 to discuss their Foreign Gifts Inspection, obtained requested supporting documentation from Tech Transfer and submitted to the BOG.
- Prepared and submitted the annual collection of student complaints to comply with federal regulations and regional accreditation requirements.

#### **MAINTAIN AND PROMOTE THE COMPLIANCE AND ETHICS WEBSITE**

- Updated the website to include the July 2022 edition of the *IntegrityStar*, Conflict of Interest disclosure updates, updated Enterprise Risk and Insurance content and forms, updated training enrollment procedures, added permanent URL addresses to regularly updated documents, updated Youth Protection forms to delineate required forms from optional forms, removed outdated files, and updated the Our Staff page.

#### **DISSEMINATE COMPLIANCE AND ETHICS PROGRAM INFORMATION AND EDUCATIONAL MATERIALS DURING TABLING EVENTS SUCH AS NEW FACULTY ORIENTATION AND THE BENEFITS FAIR**

- Provided the UCF Employee Code of Conduct, office brochure, privacy compliance pamphlet, Speak Up wallet cards, and UCF IntegrityLine Speak Up earbuds for new faculty orientation.
- Provided the UCF Employee Code of Conduct, office brochure, privacy brochure, and Speak Up wallet cards to Human Resources for distribution at ongoing new employee orientations.

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### **3. *Conduct Effective Training and Education***

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

#### **DELIVER AND TRACK NEW EMPLOYEE COMPLETION OF MANDATORY CODE OF CONDUCT AND POTENTIAL CONFLICTS – FLORIDA CODE OF ETHICS FOR PUBLIC OFFICERS AND EMPLOYEES TRAINING**

- Total number of new employees who took the online courses and passed the final quiz:
  - Employee Code of Conduct / Speak Up! = 1,241
  - Potential Conflicts – Florida Code of Ethics for Public Officers and Employees = 960

#### **LAUNCH EIGHTH ANNUAL COMPLIANCE AND ETHICS WEEK AWARENESS CAMPAIGN**

- Planned activities for Compliance and Ethics Week, November 7-11, 2022, that will include three short video training modules on ethics related topics and an engaging activity where employees can create their own ethical superhero.
- Received donations from university departments and Direct Support Organizations for prizes to be distributed to employees who participate.

**PROMOTE GIFTS AND HONORARIA AND POTENTIAL CONFLICTS ONLINE TRAINING MODULES FOR CURRENT EMPLOYEES AND TRACK EMPLOYEE COMPLETION**

- Continue to promote the online training modules to employees.
- Total number of existing employees who took the online courses and passed the final quiz:
  - Gifts and Honoraria = 6
  - Potential Conflicts – Florida Code of Ethics for Public Officers and Employees = 171

**ISSUE ANNUAL MEMO ON VULNERABLE PERSONS ACT**

- Next annual memo scheduled for distribution March 2023.

**DEVELOP AND LAUNCH MANDATORY ANNUAL CODE OF CONDUCT TRAINING WITH CERTIFICATIONS FOR NON-STUDENT EMPLOYEES AND MONITOR COMPLIANCE FOR COMPLETION**

- The 2022 Code of Conduct refresher training containing customized modules (English and Spanish) addressing Gifts and Honoraria, Misuse of Resources, and Discrimination and Harassment launched on September 26, 2022 with a completion deadline of October 26, 2022.
  - Number of employees auto-enrolled: 7,374
  - Number of employees completing the training by September 30, 2022: 1,589 (21.55%)

**MONITOR COMPLIANCE WITH COMPLETION OF THE YOUTH PROTECTION ONLINE TRAINING MODULE AS REQUIRED BY POLICY**

- As required, Youth Protection training was completed by 164 program staff working with minors.

**IN PARTNERSHIP WITH THE INFORMATION SECURITY OFFICE, DELIVER MANDATORY SECURITY AND PRIVACY AWARENESS TRAINING, TRACK EMPLOYEE COMPLETION, AND LOOK FOR OTHER AVENUES TO RAISE SECURITY AND PRIVACY POSTURE**

- Met with the Information Security Office (ISO) periodically regarding awareness-related topics to prepare for PegaSec 2022 and the annual security training update.

**IDENTIFY ADDITIONAL OPPORTUNITIES TO DEVELOP AND DELIVER COMPLIANCE AND ETHICS TRAINING**

- Enrolled 48 employees in online Potential Conflicts training at the request of department management.
- Met with the Office of the General Counsel during their staff meeting in September 2022 to present the role and responsibilities of Privacy Compliance.

**ISSUE ADDITIONAL REGULATORY ALERTS AND UPDATES AS APPROPRIATE**

- In response to Florida House Bill 7 (HB 7) Individual Freedom and Board of Governors (BOG) Regulation 10.005, formed, co-chaired and led weekly meetings of the HB 7 Implementation Workgroup with the Ginsburg Center for Inclusion and Community Engagement and representatives from Human Resources, Office of Institutional Equity, University Compliance and Ethics, Office of the General Counsel, Student Development and Enrollment Services, Contract Compliance and Administrator Support, and Faculty Excellence, to develop a university regulation and policy, and develop a training and investigative process in compliance with the law and BOG regulation.

- Reconvened the Drug Free Schools and Communities Act Biennial Review Committee in August 2022 to conduct the required review of the university's compliance efforts during fiscal years 2020-22 and update the biennial review report to reflect those efforts.

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

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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.

##### **CHAIR THE UNIVERSITY POLICIES AND PROCEDURES COMMITTEE AND PROVIDE GUIDANCE ON POLICY DEVELOPMENT**

- 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 for approval to the committee. Worked directly with departments, provided guidance, and revised seven policies.
- Revised university policy 2-009 Gifts and Honoraria as part of the five-year review, sent it to the College of Medicine and to all college policy liaisons for input prior to submission to the University Policies and Procedures Committee to review at the November 2022 meeting.
- Updated resources on the online University Policy Library.

##### **SERVE AS MEMBERS OF THE HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA) COLLABORATIVE TO DEVELOP UNIVERSITY POLICIES AND PROCEDURES ON HIPAA COMPLIANCE**

- Continued to serve on the UCF Health Sciences HIPAA Collaborative.

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

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

##### **MANAGE UNIVERSITY-WIDE CONFLICT OF INTEREST AND COMMITMENT PROCESS**

- Closed outside activity submissions in legacy ARGIS system on August 7, 2022, for the 2021-22 conflict of interest and commitment disclosure report year achieving 100% compliance with required employee submission.
- Continued preparations for the transition of outside activity and financial interest reporting using the new Huron COI system that will launch on October 31, 2022, for the 2022-23 report year:
  - Provided feedback for system customization, performed user acceptance testing and facilitated faculty disclosure and reviewer user testing, developed training materials, user guides, and communications.
  - Performed outside activity disclosure reviews via email, completing 30 reviews between August 8 – September 30, 2022.

- Completed 14 reviews of potential conflicts of interest associated with the attendance at conferences or events sponsored by vendors or receiving discounts or gifts.
- Reviewed one research exemption requests prior to coordinating with the provost, president, and Chair of the Board of Trustees for approval as required by state statute.
- Completed 42 conflict of interest requests for employee and department assistance.

#### **MANAGE UNIVERSITY-WIDE YOUTH PROTECTION PROGRAM**

- Developed one new form and revised two current forms for use by youth programs. Posted forms to the Resources page of the Youth Protection webpage.
- Developed and launched required training for staff supervising minors overnight.
- Developed a YPP Incident Report form within Squire that allows program sponsors/staff to report incidents associated with the respective youth program.
- Worked with the Squire vendor to enhance both the registration and review process by adding features that would ensure a more thorough and accurate submission and review.

#### **MANAGE AND PROVIDE OVERSIGHT OF THE UNIVERSITY'S FOREIGN INFLUENCE PROGRAM**

- Continued oversight of the university's foreign influence compliance program including monitoring efforts with the Florida Foreign Influence Act, conducting regular meetings with the Office of International Collaboration and Export Control, Research Compliance Office and University Compliance and Ethics, to discuss foreign influence red flags, inquiries, and subsequent investigations.

#### **DEVELOP AND MANAGE UNIVERSITY-WIDE PRIVACY PROGRAM**

- Processed 13 Data Subject Access Requests.
- Reviewed, provided guidance, and approved 13 contracts, along with one Reciprocal Student Exchange.
- Reviewed and processed 11 Vendor Risk Management requests.
- Performed seven Institutional Review Board ancillary reviews.
- Met with Communications Disorders Clinic and Physical Therapy Clinic representatives to address concerns with vulnerability assessment results related to HIPAA.
- Worked with the University Registrar on six Family Educational Rights and Privacy Act related reports/issues.
- Reviewed and investigated two HIPAA concerns.
- Addressed a parent concern regarding the use of Social Security Numbers for Florida Prepaid Scholars Program.
- Reviewed and responded to three IntegrityLine cases.
- Opened a Workday case regarding use and sharing of employee photos.
- Researched and responded to a Registered Student Organization personal data concern.
- Became a Data Governance Council Partner as the data privacy subject matter expert and attended the inaugural meeting.
- Met with the Information Technology Project Intake Steering Committee in August 2022 to discuss Consent & Preference Management, along with Data Discovery, Mapping, and Request Automation.
- Participated in the Chief Information Officer weekly team meetings to provide privacy updates and guidance and keep pace with IT-related projects involving data of concern.
- Met with chief privacy officers and practitioners online and occasionally in-person to discuss industry challenges and solutions during events hosted by EDUCAUSE, The Future

of Privacy Forum, the Information Systems Security Association of Central Florida, and others.

**CONTINUE COMPLIANCE PARTNER REPORTING**

- Compliance partners continued to provide updates on their program activities during committee meetings and through separate meetings and discussions when significant issues and challenges arose.

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

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

**RECEIVE AND EVALUATE UCF INTEGRITYLINE REPORTS AND ALLEGATIONS OF MISCONDUCT MADE DIRECTLY TO THE OFFICE; 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 53 new reports through the UCF IntegrityLine alleging misconduct in this reporting period.
- Coordinated triage of reports with University Audit. When appropriate, reports were referred to a compliance partner, investigated by this office, University Audit, or the Office of Institutional Equity. During this time, 46 IntegrityLine cases were investigated and closed.

**PROVIDE RECOMMENDATIONS FOR CORRECTIVE ACTIONS AND IMPROVEMENT OF ETHICAL CONDUCT**

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

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

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

**DEVELOP AND PROMOTE COMPLIANCE AND ETHICS INCENTIVE OPPORTUNITIES**

- Highlighted in the July 2022 edition of the *IntegrityStar* Dr. Florian Jentsch, Department Chair and Professor, Department of Psychology, for his consistent support of the university's compliance and ethics program. Issued a signed and framed *IntegrityStar* Award during a meeting to publicly acknowledge his efforts.

**PROMOTE AWARENESS OF UCF REGULATIONS, POLICIES AND PROCEDURES, AND REGULATORY REQUIREMENTS**

- Highlighted in the July 2022 edition of the *IntegrityStar* a total of eight new and revised UCF policies and eight new and revised regulations that had been implemented since the last edition.
- Distributed two campus-wide emails to employees alerting them of the approval of the new, revised, and emergency policies.

**PROMOTE ACCOUNTABILITY AND CONSISTENT DISCIPLINE**

- Continue to provide recommendations for appropriate discipline for substantiated cases 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.

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## **8. *Measure Compliance Program Effectiveness***

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

**DEVELOP AND ISSUE THE COMPLIANCE AND ETHICS ANNUAL REPORT**

- Compiled and designed the annual report for 2021-22 which included the activities of our compliance partners and programs across the university. The report will be issued in November 2022 to the Audit and Compliance Committee of the Board of Trustees and submitted to the Board of Governors (BOG) as required by BOG Regulation.

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## **9. *New Regulations and Special Projects***

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**OVERSEE COMPLIANCE EFFORTS WITH NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY 800-171 (NIST) FEDERAL REQUIREMENTS**

- Continue as a Team Lead and active participant across several NIST Privacy Workforce Public Working Groups.

**OVERSEE COMPLIANCE EFFORTS WITH THE ACCEPTANCE OF CARES ACT FUNDING**

- Continued monitoring the requirements associated with the acceptance of CARES Act funding and the plan for addressing each.



Board of Trustees  
Audit and Compliance Committee | November 16, 2022

### DISC-2: Annual Report—UCF Regulation 4.015--Fraud Prevention and Detection

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Information

Discussion

Action

Meeting Date for Upcoming Action: \_\_\_\_\_

**Purpose and Issues to be Considered:**

To discuss how fraud is impacting the higher education industry and the steps taken by the university to mitigate this risk. How changes in technology, internal work processes and practices along with the external environment can result in the need to plan for new and revised fraud scenarios.

**Background Information:**

As an annual requirement established by the Board of Governors in 2021, UCF is required to complete an annual report discussing activities surrounding UCF Regulation 4.015—Fraud Prevention and Detection. This is the first year the report is presented to the Audit and Compliance Committee.

**Recommended Action:**

N/A

**Alternatives to Decision:**

N/A

**Fiscal Impact and Source of Funding:**

Cost to UCF is internal representing the hours spent by University Audit and other departments in developing the report.

**Authority for Board of Trustees Action:**

UCF Regulation 4.015—Fraud Prevention and Detection and Board of Governors Regulation 3.003--Fraud Prevention and Detection.

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Contract Reviewed/Approved by General Counsel  N/A

Committee Chair or Chair of the Board has approved adding this item to the agenda

**Submitted by:**

Robert Taft, Chief Audit Executive



**Supporting Documentation:**

Attachment A: Annual Report – UCF Regulation 4.015– Fraud Prevention and Detection

Attachment B: Supplemental Information on Annual Report – UCF Regulation 4.015– Fraud Prevention and Detection

**Facilitators/Presenters:**

Robert Taft, Chief Audit Executive



# **University Audit's Annual Report on Regulation 4.015**

## **Fraud Prevention and Detection**

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**Robert J. Taft CIA, CCSA, CRMA, CIG, SFC**  
Chief Audit Executive

November 16, 2022



The Board of Trustees shall be notified, at least annually, of the efficacy of the University's antifraud framework and any necessary revisions to improve the framework.

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<https://regulations.ucf.edu/chapter4/documents/4.015FraudPreventionFINALNov21.pdf>

# Fraud Risk Management Program

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- "Each university board of trustees shall adopt a regulation establishing criteria related to appropriate institutional controls and risk management framework that provide reasonable assurance that fraudulent activities within the university's areas of responsibility are prevented, detected, reported, and investigated."
- [https://www.flbog.edu/wp-content/uploads/Board\\_Item\\_Regulation3.003.pdf](https://www.flbog.edu/wp-content/uploads/Board_Item_Regulation3.003.pdf)
- **OBJECTIVES:**
  - Prevent fraud (fraud risk assessment)
  - Detect fraud (hotline, monitoring techniques and training)
  - Respond to fraud (investigations, process and policy improvements)
  - Report fraud (referral for prosecution, communication with regulatory agencies)

# Pillars of the Fraud Risk Management Program

Management commitment to a zero-tolerance attitude towards fraud.

Maintaining an anti-fraud framework and evaluating scenarios and responses on a periodic basis.

Developing training for employees and other stakeholders to recognize potential fraud.

Providing clarity on the various options on where and how to report suspected fraud.

Thorough investigation of suspected fraudulent acts while protecting the rights of the reporting individual and the accused.

Appropriate level of disciplinary actions.

# Common Forms of Fraud

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**Corruption**

**Billing Schemes**

**Expense Schemes**

**Vendor Fraud**

**Financial Aid  
Scheme**

**Bot Fraud**

**Ransomware**

Budget cuts impact operations

Staffing vacancies

Training gaps

Oversight gaps

Siloed reporting and operational structure

Decentralized policies and procedures

Tone at the top

Lack of focus on anti-fraud training or programs

High number of potential targets

## Why is Higher Education Susceptible to Fraud?

- In the 2020 ACFE Report to the Nations, 82 cases were reported in education with a median loss of \$65,000.
- In 2018, education had 97 reported cases and a median loss of \$68,000.
- Impacts are both financial and reputational.

## How Does Fraud Impact the UCF Strategic Plan?

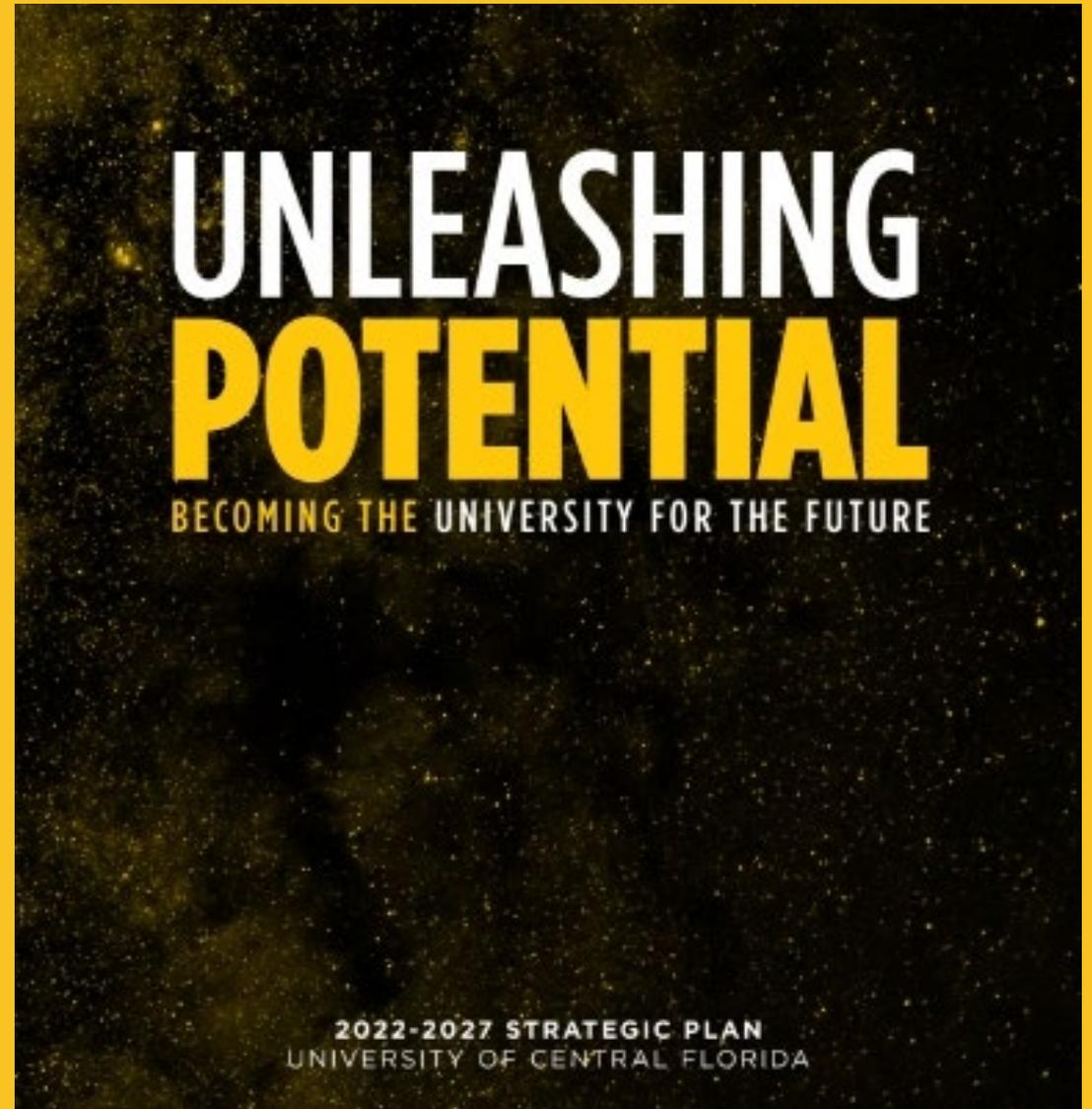
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### Fraud is Expensive and Drains Resources:

Financial losses, productivity losses, investigation costs, employee disciplinary action costs, cost of additional remediation efforts, etc.

### Reputational Risk:

Incident response and public relations costs, costs of stakeholder interactions and relationship building/rebuilding, endangers trust in the organization.



# Top Anti-Fraud Controls

Control	Percent of cases	Control in place	Control not in place	Percent reduction
Code of conduct	81%	\$100,000	\$205,000	51%
Internal audit department	74%	\$100,000	\$200,000	50%
Management certification of financial statements	73%	\$100,000	\$200,000	50%
External audit of internal controls over financial reporting	68%	\$100,000	\$200,000	50%
Management review	65%	\$100,000	\$200,000	50%
Hotline	64%	\$100,000	\$198,000	49%
External audit of financial statements	83%	\$110,000	\$204,000	46%
Fraud training for employees	55%	\$100,000	\$160,000	38%
Anti-fraud policy	56%	\$100,000	\$150,000	33%
Proactive data monitoring/analysis	38%	\$100,000	\$150,000	33%
Surprise audits	38%	\$100,000	\$150,000	33%
Formal fraud risk assessments	41%	\$100,000	\$150,000	33%
Employee support programs	55%	\$100,000	\$150,000	33%
Fraud training for managers/executives	55%	\$100,000	\$150,000	33%
Independent audit committee	62%	\$100,000	\$150,000	33%
Dedicated fraud department, function, or team	44%	\$100,000	\$145,000	31%
Job rotation/mandatory vacation	23%	\$100,000	\$130,000	23%
Rewards for whistleblowers	13%	\$120,000	\$122,000	2%

# Anti-Fraud Activities Performed by University Audit

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1. Worked with Human Resources to establish requirement for all new employees to take the **Fraud Awareness Training (FAT)** web course developed by the ACFE.
2. Include **fraud risk as one of the audit scoring categories** for project selection.
3. Conduct a **meeting with the audit client** to discuss the common possible frauds related to their processes, and controls implemented to prevent or detect fraud, as well as inquires if they are aware of how to report concerns of fraud.
4. Established a hard stop during the audit to **evaluate internal controls for fraud risk**.
5. Investigations have steps to **identify root causes and develop relevant recommendations** to reduce likelihood of similar fraud activity in the future.
6. Monitor **IntegrityLine reports** for potential concerns that need to be escalated.
7. Fraud **training** taken by and provided by **University Audit personnel**.

# What can an employee do to help?

1. Identify and escalate requests for process exceptions or attempts to override or circumvent workflow
2. Verify that supporting documents appear legitimate
3. Think like a fraudster when developing process redesigns—balance speed and fraud exposure concerns
4. Take oversight responsibilities seriously (careful reading versus cursory review)
5. Think before you click or share online
6. Discuss and enforce clean desk/IT security policies
7. Note unusual changes in co-workers' lifestyle, behavior, work performance, availability
8. Implement fraud risk recommendations in a timely manner
9. Encourage internal training and discuss situations occurring at other institutions—could this happen here?
10. DON'T attempt to investigate fraud yourself—escalate to management or University Audit

# Next Steps

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- How have the preventative and detective controls for Workday processes changed from PeopleSoft?
- Has the subject matter expertise and prior level of controls been transferred to these new processes? Do they need further enhancement?
- Has Workday and other key system access been designed for least privileges and proper level of oversight based on policy and procedure requirements?
- What can Workday do for us (red flags, trend/exception reports, etc.)?
- Continue to leverage various resources to identify new fraud scenarios or how existing scenarios are changing.
- Quantify total fraud losses at UCF over past five year, perform root cause analysis and how to prevent reoccurrences
- Evaluate fraud training approach for frequency, timing, quality and customer feedback
- Enhance internal and external partnerships
- Continue to promote “speak up” culture and take aggressive action if retaliation policy violated (<https://compliance.ucf.edu/reporting-misconduct-and-protection-from-retaliation/>)
- Be clear that fraud will lead to criminal prosecution as warranted

## Conclusion

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“In the Association of Certified Fraud Examiner’s (ACFE) Report to the Nations, anti-fraud professionals estimate that the typical organization loses 5% of its revenue annually to fraud. Think about your organization. The loss of those funds in your company could mean fewer raises, potential layoffs, greater pressure to increase revenue or cut costs, or decreases in employee benefits.”

- *ACFE publication “How to be a Fraud Fighter in your organization”*



# **University Audit's Annual Report on Regulation 4.015**

## **Fraud Prevention and Detection**

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**Supplemental Information**

# Fraud Related Definitions per UCF Regulation- 4.015

## Fraud

An intentional misrepresentation or concealment of a material fact for the purpose of obtaining a benefit that would not otherwise be received, or inducement of another to act upon the intentional misrepresentation or concealment to his or her detriment.

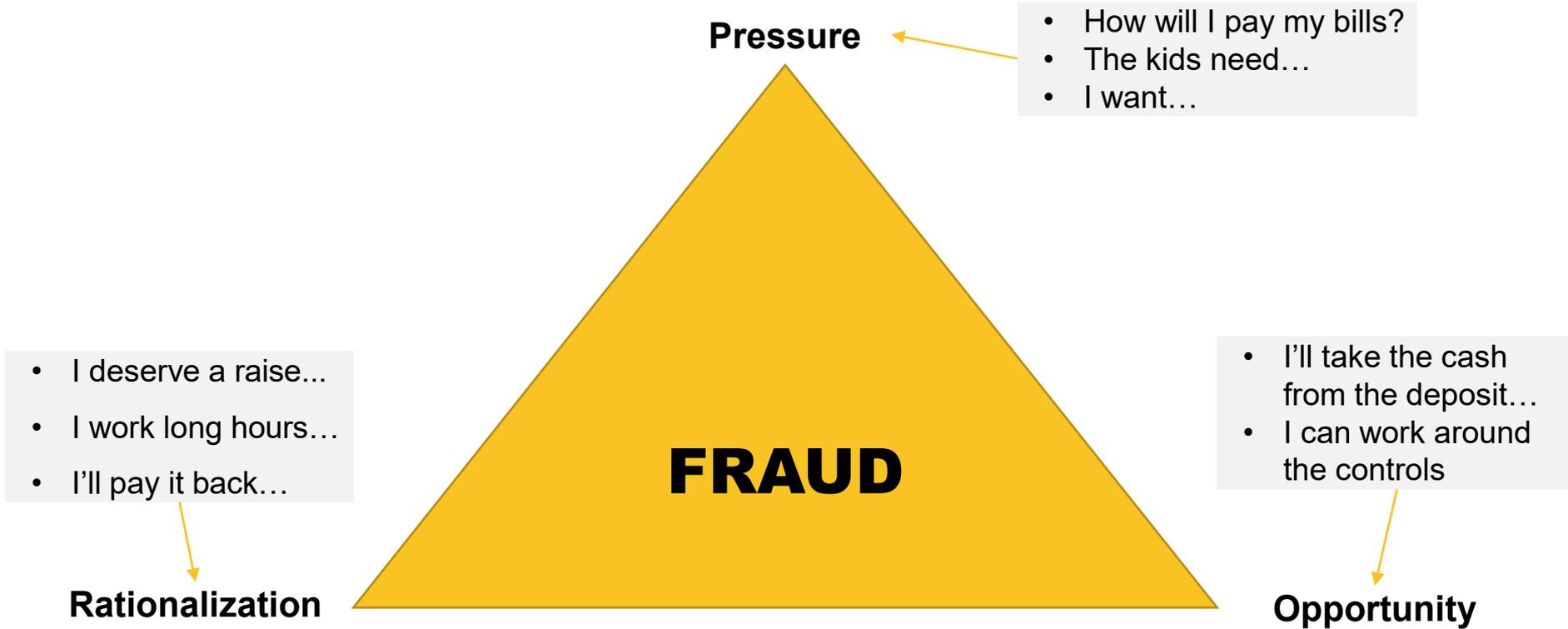
## Fraud Prevention

Hindering, precluding, stopping, or intercepting the performance of fraud.

## Fraud Detection

Finding, discovering, or bringing out facts related to the occurrence of fraud.

# The Fraud Triangle



# Behavioral Red Flags of Fraud



# 2020 Global Study on Occupational Fraud & Abuse



# Perpetrators: Job Positions

Position	% of all Perpetrators	Medium Loss	Months to Detection
Employee	41%	\$60,000	12
Manager	35%	\$150,000	18
Executive	20%	\$600,000	24
Other	4%	\$100,000	10

# Schemes in Higher Education

Scheme	2018	2020	Trend
Corruption	38%	30%	Decreasing
Billing	23%	30%	Increasing
Expense reimbursement	18%	22%	Increasing
Skimming	14%	22%	Increasing
Check tampering	6%	18%	Increasing
Non-cash	19%	17%	Stable
Cash on hand	19%	13%	Decreasing
Payroll	6%	13%	Increasing
Cash larceny	19%	9%	Decreasing
Financial statement	6%	7%	Stable
128 Register disbursements	0%	1%	Stable

# Corruption

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The abuse of entrusted power for private gain; the lack of academic integrity in higher education.

- Kickbacks and bribes
- Admissions schemes
- Fake degrees
- Cheating and plagiarism
- Falsification of research results

## **AVOIDANCE TECHNIQUES**

- Importance of good leadership to promote ethical practices
- Ethics training
- Segregation of duties
- Increase perception of detection

## **DETECTION TECHNIQUES**

- Whistleblowers
- Audits

# Vendor Fraud

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- Significant increase of supplier imposters with the pandemic
- AP departments receive vendor ACH change requests that aren't legitimate

## **AVOIDANCE TECHNIQUES**

- Dual, independent verification before making vendor changes
- Segregation of duties
- Apply additional scrutiny to new or changed accounts
- Employee training on social engineering

# Billing Schemes

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A fraudulent disbursement scheme in which a person causes their employer to issue a payment by submitting invoices for fictitious goods or services, inflated invoices, or invoices for personal purchases.

- Employee creates a shell company and bills employer for services not actually rendered
- Employee purchases personal items and submits an invoice to employer for payment

## AVOIDANCE TECHNIQUES

- Internal controls in vendor set-up and changes (for example, bank account, address, etc.)
- Separate purchasing and payment functions
- Segregation of duties

## DETECTION TECHNIQUES

- Investigate unusual payees
- Data analytics to search for vendor addresses that match employee addresses, payment trends, unusual activity
- Site visits for vendors

# Expense Schemes

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- Reimbursing employees inappropriately for business expenses through:
- Fictitious expenses
- Altered expenses
- Mischaracterized expenses
- Duplicate reimbursements

## AVOIDANCE TECHNIQUES

- Require the appropriate approvals for expenses
- Require evidence or proof of event attendance (for example, certificate, brochure or website)

## DETECTION TECHNIQUES

- Compare actual and budgeted expenses
- Compare employee calendar to expenses submitted
- Investigate reimbursements over a certain amount

# Financial Aid Scheme

- Scammers use personally identifiable information (PII) to submit applications for financial aid
- Falsified income, achievements, academic history
- Questionable guardianships to increase awards

## AVOIDANCE TECHNIQUES

- Use software application to detect bots (*programs designed to automatically perform specific tasks and operate over the internet*) that compares an applicant's IP address, email, and phone number to a national database of fraudulent activity
- <https://sdcitytimes.com/campus-life/2022/04/29/sdccd-loses-over-100k-to-bots-prevents-more-fraud-with-new-software/>
- Independently validate the information provided, including transcripts from high school or former educational institution
- Monitor for inactive students and classes with rapid/significant increases in registrations

# Bot Fraud

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- “Bot fraud, or bot-driven fraud, is an umbrella term referring to all types of online fraud performed or assisted by malicious bots. The malicious bots dedicated to performing these bot fraud attempts are called scam bots.”
- <https://datadome.co/learning-center/what-is-bot-fraud-what-are-scam-bots-guide-to-bot-driven-threats/>

# Bot Fraud



- **Three different areas of bot fraud:**

1. Preparatory activity for bot fraud, for example, performing rapid vulnerability scanning to a website.
2. Performing the main aspect of an automated fraud attack, such as automated phishing, bot-driven account takeover attacks (brute force, credential stuffing), and other types of automated fraud attempts.
3. Assisting fraud attempts by evading the anti-fraud defenses implemented by the target, for instance mimicking human behavior to avoid anti-bot safety measures.

# Ransomware

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According to the Sophos survey, cybercriminals successfully encrypted higher education institutions' data in 74% of attacks — the highest successful encryption rate reported across all surveyed sectors.

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This suggests that colleges and universities aren't well-equipped to stave off ransomware attacks and don't have the layered defenses needed to prevent encryption if a group breaks through their walls, according to the report.

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Nearly all higher education institutions, 98%, regained access to at least some of their data after it had been encrypted in a ransomware attack, the survey found. More than two-thirds of colleges, 70%, used backups to retrieve their data, and 50% of them paid the ransom. Those survey responses suggest that educational institutions tend to use multiple methods to restore their data. On average, colleges regained access to about 61% of their data after paying off a ransomware group.

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<https://www.highereddive.com/news/higher-eds-response-to-ransomware-attacks-lagged-other-sectors-survey-su/628068/>

# Leveraging external resources



1. Working with ACFE on higher education industry training video.
2. Gartner Fraud Risk Database: “The database consists of over 550 fraud schemes and (where available) their corresponding red flags, detection steps and mitigation controls.”
3. Grant Thornton’s “fraudrisk.x” database: “The technology leverages the firm’s library of more than 1,000 external and internal fraud-schemes — from longstanding gambits such as expense reimbursement fraud to emerging plots such as deep-fake identity theft.”
4. Counsel of Sponsoring Organizations (COSO) Fraud Risk Management Guide
5. Fraud control maturity model using a gap analysis approach
6. Other higher education industry auditors

137 Vorkday internal audit department

# Additional Supplemental Information

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## **2020 Association of Certified Fraud Examiners Report to the Nations**

<https://acfe-public.s3-us-west-2.amazonaws.com/2020-Report-to-the-Nations.pdf>

## **Protect Your Higher Education Institution from Fraud Schemes – Moss Adams**

<https://www.mossadams.com/insights/webcasts/2022/10/protect-your-higher-ed-institution-from-fraud>

## **Process Mapping**

<https://sixsigmastudyguide.com/process-mapping/>

## **Process Mining**

<https://hbr.org/2019/04/what-process-mining-is-and-why-companies-should-do-it>

## **Yale University Fraud**

<https://www.nytimes.com/2022/04/01/nyregion/yale-administrator-guilty-jamie-petrone.html>



Board of Trustees  
Audit and Compliance Committee | November 16, 2022

### DISC-3 University Audit Plan Update

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Information

Discussion

Action

Meeting Date for Upcoming Action: \_\_\_\_\_

**Purpose and 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 relates to the various internal and external assurance providers serving UCF along with many proposed future activities of the internal audit function.

**Background Information:**

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.

**Recommended Action:**

N/A

**Alternatives to Decision:**

N/A

**Fiscal Impact and Source of Funding:**

N/A

**Authority for Board of Trustees Action:**

N/A

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Contract Reviewed/Approved by General Counsel  N/A

Committee Chair or Chair of the Board has approved adding this item to the agenda

**Submitted by:**

Robert Taft, Chief Audit Executive

**Supporting Documentation:**

Attachment A: University Audit Plan Update

**Facilitators/Presenters:**

Robert Taft, Chief Audit Executive

# Audit Plan Update University Audit November 16, 2022



# Agenda

1. External assurance providers and their roles
2. Internal Audit role based on Three Lines model
3. Internal Audit scope of services
4. Current projects by project type
5. Upcoming schedule by project type



# External versus Internal Auditor focus

## External Auditors

- External auditors' primary responsibility is to examine the financial records and issue an opinion regarding the financial statements of the organization.
- Can perform other types of services such as operational audits (potential conflict of interest for public accounting firms if work includes management activities)
- Look for fraud and investigate as appropriate

## Internal Auditors

- Internal auditors will typically examine issues related to the organization's objectives, business practices and related risks
- Can perform financial records/processes work as part of their role or can assist the external auditors with their annual financial statement audit.
- Look for fraud and investigate as appropriate

# Florida Auditor General

- The Constitution of the State of Florida provides for the Legislature to appoint an auditor who shall audit the public records and perform related duties as prescribed by law or concurrent resolution. Section 11.42, Florida Statutes, designates the constitutional auditor as the Auditor General and Sections 11.42 through 11.47, Florida Statutes, set forth their general authority and duties.
- As the **state's independent external auditor, the Auditor General provides unbiased, timely, and relevant information** that the Legislature, Florida's citizens, public entity management, and other stakeholders can use to promote government accountability and stewardship and improve government operations.
- Over 300 employees organized into three divisions: the Information Technology Audits Division, the Educational Entities and Local Government Audits Division, and the State Government Audits Division.
- Supported by a general counsel and quality control group.

# Florida Auditor General--Duties

- Conduct **financial audits** of the accounts and records of state government, state universities, state colleges, and school districts.
- Conduct **operational and performance audits** of public programs, activities, and functions and information technology systems.
- **Federal Audits** including Single Audit (*an organization-wide financial statement and federal awards' audit of a non-federal entity that expends \$750,000 or more in federal funds in one year.*)
- Subject to peer review to verify they conform to Government Auditing Standards and have high quality and professional staff.

# Comparison of Florida Auditor General to “Big 4”

## Auditor General

1. Completely independent from UCF
2. Perform their own risk assessment for audit scope determination
3. Conduct audits in accordance with auditing standards generally accepted in the United States of America and applicable standards contained in Government Auditing Standards, issued by the Comptroller General of the United States.
4. Provide written reports
5. No direct compensation from UCF
6. No RFP/ITN requirement
7. Cannot be removed by UCF

## Big 4

1. Completely independent from UCF
2. Perform their own risk assessment for audit scope determination
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4. Provide written reports
5. Would require direct compensation from UCF unless performing pro bono work
6. Would require RFP/ITN on periodic basis
7. Could be removed by UCF

# Other external audits impacting UCF

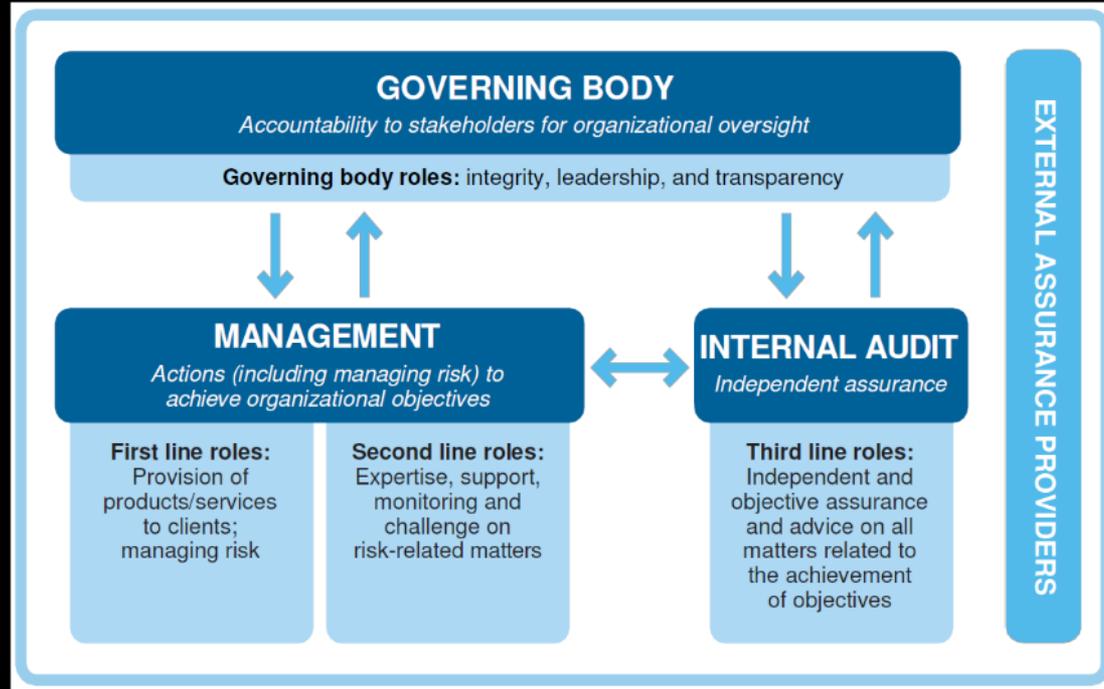
These activities are **not** performed by the Auditor General but by other external firms

- UCF Direct Support Organization financial statement audits
  - *“A Direct Support Organization will provide for an annual audit by an independent certified public accountant, as prescribed by applicable law and rules, which will be forwarded to the Board of Trustee for review, as well as the Board of Governors and Auditor General.”*
- UCF Direct Support Organization Form 990
  - *“A Direct Support Organization is responsible for submitting any forms that may be required by the Internal Revenue Service, including but not limited to, the Recognition of Exemption Form (Form 1023) and its Return of Organization Exempt from Income Tax form (Form 990).”*
- <https://regulations.ucf.edu/chapter4/documents/4.034UniversityDirectSupportOrgsRevisedFINALJune21.pdf>

# Potential scope of external auditor services beyond financial statement audits

Specific “one-off” projects	Continuous co-sourcing	Concurrent external audit
<ul style="list-style-type: none"> <li>• System implementation or enhancement</li> <li>• Process design/redesign</li> <li>• Regulatory compliance support</li> <li>• Consulting services</li> <li>• Investigations</li> <li>• Reports typically issued independently with follow-up performed by Internal Audit</li> </ul>	<ul style="list-style-type: none"> <li>• Serve as full time IT, Sarbanes-Oxley, construction, medical claims, etc., internal audit resource for the organization</li> <li>• Audit plan developed for them by Internal Audit</li> <li>• Audit scope and activities managed by Internal Audit</li> <li>• Reports would be issued through Internal Audit office where follow-up would be coordinated</li> </ul>	<ul style="list-style-type: none"> <li>• Would replicate the work performed by the Auditor General during their annual Financial Audit</li> <li>• Would issue an opinion in separate report or be incorporated into annual Auditor General report</li> </ul>

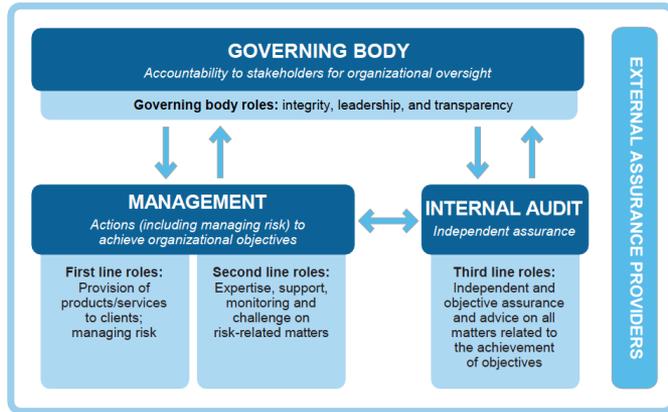
# Institute of Internal Auditors Three Lines Model



# Comparing the most recent Three Lines models

2019 Version

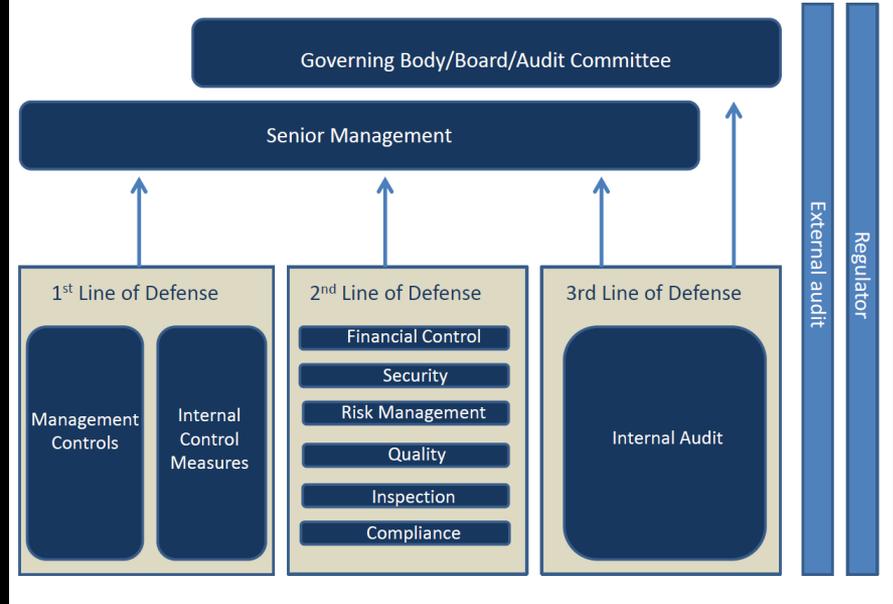
## The IIA's Three Lines Model



KEY: ↑ Accountability, reporting ↓ Delegation, direction, resources, oversight ↔ Alignment, communication coordination, collaboration

2013 Version

## The Three Lines of Defense Model





Board/Audit Committee

First line

Risk identification

Management control

Management assurance

Second line

Risk assurance architecture

Design change governance

Continuous improvement

Third line

Assurance

Advice

Anticipation

Risk monitoring

Conformance monitoring

Performance monitoring

Three Lines—  
Roles and  
Responsibilities

# What is Internal Audit's role in the organization?

- “I have literally had hundreds and hundreds of clients. I would warrant right now, the **number of internal audit departments that go anywhere near their company's top strategic objectives is less than 5% in any serious way. And yet they all claim to be Risk based. So how can they claim they're evaluating the top risk to an organization if they are not assessing the risk certainty of achieving the company's top strategic objectives?**”

Tim Leech  
Managing Director-Risk Oversight Services

<https://globalriskcommunity.com/profiles/blogs/interview-with-tim-leech-about-weak-points-in-risk-and-governance>

- “If **the Board doesn't want Internal Audit going anywhere near the strategic value creation objectives, lets have the dialogue and get that out there.** But let's stop Internal Auditors saying they're covering the top risks when they don't go anywhere near the top strategic objectives.”
- “My definition of Risk is that the senior executives and the Board are getting a materially reliable picture of the **state of Risk certainty linked to the company's top value creation objectives, and value preservation objectives**”

# Assurance versus advisory services

*(Source: International Standards for the Professional Practice of Internal Auditing)*

## Assurance Services:

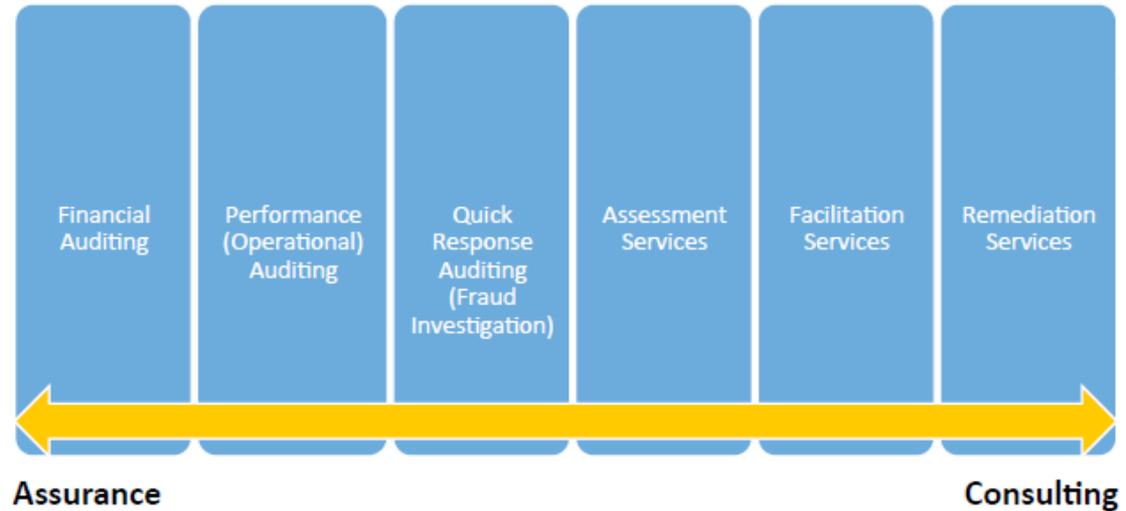
- An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization.

## Advisory Services:

- Consulting and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility.

# Assurance and Advisory services

Assurance/Consulting Continuum (Exhibit 1)



Anderson, Urton, *Research Opportunities in Internal Auditing: Assurance and Consulting Services*, Chapter 4: Assurance and Consulting Services, Altamonte Springs, FL: The Institute of Internal Auditors, Research Foundation, 2003.

# How does UCF Internal Audit approach strategic objective-level auditing?



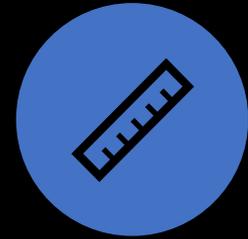
AUDIT PROJECT  
SELECTION



AUDIT SCOPE  
DEVELOPMENT



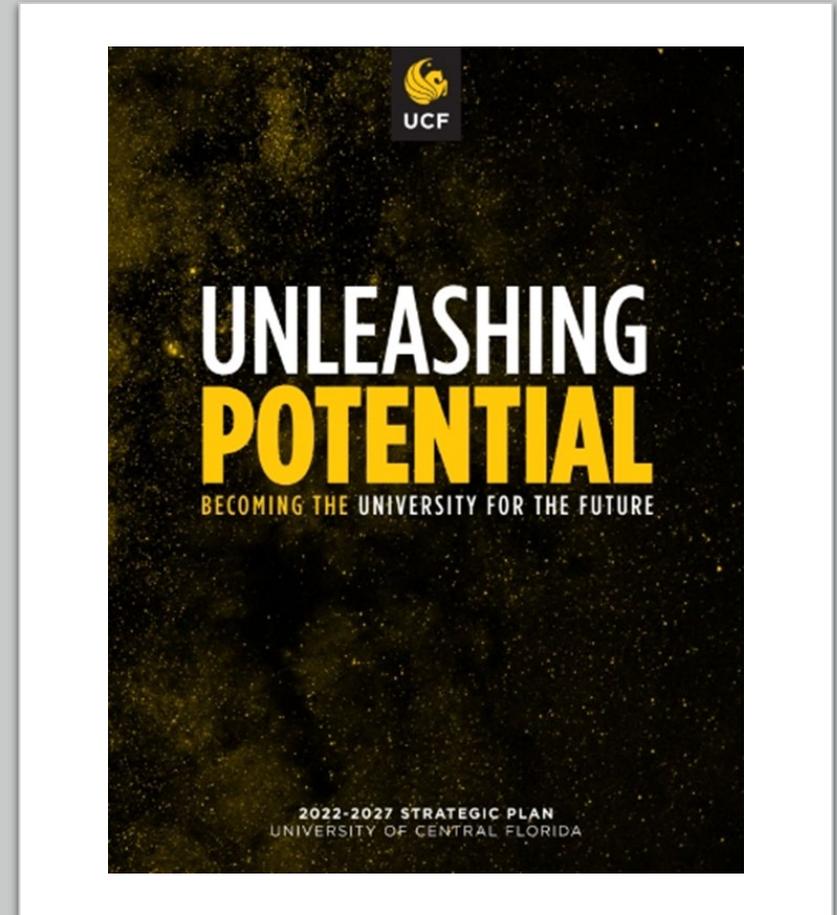
AUDIT REPORT CONTENT  
AND OPINIONS



PROVIDE MEASUREMENT  
OF CERTAINTY FOR  
DECISION MAKING

# The UCF Strategic Plan as a compass

- Do the audit projects selected “follow the North Star of strategic intent?”
- Do the selected projects:
  - a) Assist in achieving UCF’s aspirations?
  - b) Impact the four strategic priorities?
  - c) Align with the areas of focus?
  - d) Provide intelligence to optimize processes, maximize available resources or identify new opportunities?
- <https://www.ucf.edu/unleashing-potential/>



# Current audits

(assurance projects where an opinion is provided)

Project Name	Rationale/Linkage to Strategic Plan	Project Status
BOG Performance-Based Funding	<ul style="list-style-type: none"> <li>Required Annual Project</li> </ul>	<ul style="list-style-type: none"> <li>On schedule for submission to UCF Audit and Compliance Committee in early 2023.</li> </ul>
IT Data Center Audit (multiple physical locations)	<ul style="list-style-type: none"> <li>Opportunity to reduce financial vulnerability and provide flexible funds for strategic investment through cost savings initiatives.</li> <li>Provide bandwidth and data security to increase focus on research by supporting basic, applied, clinical, and translational research activities.</li> </ul>	<ul style="list-style-type: none"> <li>Majority of reviews are complete</li> <li>Working with clients to identify and evaluate opportunities from a cost/benefit perspective to improve and consolidate services based on data being stored and transmitted at each location</li> </ul>
Career Services	<ul style="list-style-type: none"> <li>Selected as a Performance/Operational Excellence initiative</li> <li>Impact on Student Success and Well Being metrics</li> <li>New regulatory requirements</li> </ul>	<ul style="list-style-type: none"> <li>Fieldwork in progress. Target completion date of January 2023.</li> </ul>

# Upcoming audits

(assurance projects where an opinion is provided)

Project Name	Rationale/Linkage to Strategic Plan	Project Status
Limbitless (Direct Support Organization)	<ul style="list-style-type: none"> <li>• Linkage to missions of a Leading Enterprise for Innovative Research and #1 provider of Diverse Talent</li> <li>• Discovery and Exploration priority</li> <li>• Enrich the student learning experience</li> </ul>	<ul style="list-style-type: none"> <li>• Target start date of January 2023</li> </ul>
College of Engineering and Computer Sciences	<ul style="list-style-type: none"> <li>• Aspiration as a Leading Enterprise for Innovative Research</li> <li>• Discovery and Exploration priority</li> <li>• Impact on multiple areas of focus</li> <li>• Key player in recruiting and retaining highly qualified faculty and doctoral students to increase academic outcomes and support our research activity.</li> </ul>	<ul style="list-style-type: none"> <li>• Target start date of January 2023</li> </ul>

# Upcoming audits

(assurance projects where an opinion is provided)

Project Name	Rationale/Linkage to Strategic Plan	Project Status
Cloud Computing	<ul style="list-style-type: none"> <li>• Opportunity to reduce financial vulnerability and provide flexible funds for strategic investment through cost savings initiatives.</li> <li>• Provide bandwidth and data security to increase focus on research by supporting basic, applied, clinical, and translational research activities.</li> </ul>	<ul style="list-style-type: none"> <li>• Target start date of January 2023</li> </ul>
UCF Downtown Campus	<ul style="list-style-type: none"> <li>• Aspiration as a Campus without Boundaries</li> <li>• Priority of Community and Culture</li> <li>• Entertainment and Immersive Experiences area of focus</li> </ul>	<ul style="list-style-type: none"> <li>• Target start date of January 2023</li> </ul>
Foreign Influence	<ul style="list-style-type: none"> <li>• Board of Governors required audit</li> </ul>	<ul style="list-style-type: none"> <li>• Target start date of May 2023</li> </ul>

# Current reviews

(advisory projects in collaboration with management)

Project Name	Rationale/Linkage to Strategic Plan	Project Status
CARES/HEERF funding review	<ul style="list-style-type: none"> <li>Selected as a non-recurring investment project</li> <li>Potential impact on campus sustainability initiatives</li> <li>Impact on “provide financially accessible educational experiences” goal</li> </ul>	<ul style="list-style-type: none"> <li>Continue to provide management with interim reports until funds are exhausted</li> </ul>
KnightShield (CMMC Compliance)	<ul style="list-style-type: none"> <li>Discover and Exploration goal to increase focus on research by supporting basic, applied, clinical, and translational research activities</li> <li>Impact on Transformative Technologies and National Security area of focus</li> </ul>	<ul style="list-style-type: none"> <li>Target completion date of December 2022</li> </ul>

# Current reviews (continued)

(advisory projects in collaboration with management)

Project Name	Rationale/Linkage to Strategic Plan	Project Status
Board of Governors Fraud Regulation report	<ul style="list-style-type: none"><li>• Required annual project</li></ul>	<ul style="list-style-type: none"><li>• Update provided at today's committee meeting</li></ul>
KnightVision/Workday	<ul style="list-style-type: none"><li>• Key initiative for Performance and Operational Excellence</li><li>• Ability to leverage software to become an employer of choice</li><li>• Quality and quantity of information to successfully optimize existing resources</li></ul>	<ul style="list-style-type: none"><li>• Increasing involvement in various process improvement groups ("SWAT teams")</li><li>• Providing feedback on current Standard Operating Procedures</li><li>• Identifying activity and trending reports to perform continuous auditing activities</li><li>• Performing a post implementation review based on COBIT 2019</li></ul>

# Audit Projects on Watch List

1. Academic Advising
2. Admissions
3. Business Services
4. Direct Connect
5. Financial Aid
6. Marketing & Communications
7. Registrar's Office
8. Software Licensing/Total Cost of Ownership
9. Sustainability
10. Talent Management/Hiring/Onboarding/Retention workflow
11. Technology Transfer
12. UCF Foundation
13. UCF Online (potential escalation to schedule)
14. Fleet Management (new)

# What about non-strategic/lower risk audit work?

Increased emphasis on role of the first and second lines of management to perform internal control self-assessment work and leverage UCF's Enterprise Risk Management initiatives.

Internal Audit as a facilitator in making important decisions for lower strategic tier operational excellence and process improvement initiatives.

Investigations relating to fraud, waste and abuse will continue to be Internal Audit's responsibility regardless of strategic impact or financial materiality.



Thank You!