



September 27, 2023 Audit and Compliance Committee

Board of Trustees

FAIRWINDS Alumni Center

Sep 27, 2023 3:15 PM - 4:45 PM EDT

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September 27, 2023 Audit and Compliance Committee

Board of Trustees

Sep 27, 2023 at 3:15 PM EDT to Sep 27, 2023 at 4:45 PM EDT

FAIRWINDS Alumni Center

Meeting Details: https://youtube.com/live/BKrij_5_b_sA

Conference Call Number: +1 929 205 6099

Meeting ID: 916 9962 4851

Passcode: 586734

Agenda

I. Agenda

Call to Order and Welcome

Presenter: Bill Christy, Chair, Audit and Compliance Committee

Roll Call

Presenter: Margaret Melli, Executive Assistant of Compliance, Ethics and Risk

II. Minutes of the May 30, 2023 meeting

Presenter: Chair Christy

III. Action

A. AUDC-1 University Compliance, Ethics and Risk Charter

Presenter: Rhonda L. Bishop, Vice President, Compliance, Ethics, and Risk

B. AUDC-2 University of Central Florida 2023 FL Equity Report

Presenters: Rhonda Bishop, Nancy Fitzpatrick Myers, Director, Office of Institutional Equity

IV. Discussion

Presenter: Chair Christy

A. DISC-1 University Audit Update

Presenter: Robert Taft, Chief Audit Executive

B. DISC-2 Annual Report – UCF Regulation 4.015 Fraud Prevention and Detection

Presenter: Robert Taft

C. DISC-3 University Compliance, Ethics, and Risk Update

Presenter: Rhonda Bishop

V. Information

A. INFO-1 2022-2023 Work Plan Status of all Activities

Presenter: Rhonda Bishop

B. INFO-2 Compliance and Ethics Annual Work Plan 2023- 2024

Presenter: Rhonda Bishop

C. INFO-3 FY2024 Audit and Compliance Committee Work Plan

Presenter: Chair Christy

VI. New Business

Presenter: Chair Christy

VII. Adjournment

Presenter: Chair Christy



UNIVERSITY OF CENTRAL FLORIDA

**Board of Trustees
Audit and Compliance Committee Meeting
May 30, 2023
President's Board Room | Millican Hall, Suite 308**

MINUTES

CALL TO ORDER

Trustee Bill Christy, Chair of the Audit and Compliance Committee, called the meeting to order at 1:00 p.m. and stated that the meeting was covered by the Florida Sunshine Law and the public and press were invited to attend.

In addition to Chair Christy, other committee members present were Vice Chair Tiffany Altizer, Trustees Stephen King and Harold Mills (virtual). Committee members Trustees Joseph Conte and Danny Gaekwad were not in attendance.

Trustees Rick Cardenas and John Miklos also joined the meeting virtually.

MINUTES APPROVAL

A motion to approve the minutes of the February 23, 2023, Audit and Compliance Committee meeting was made by Altizer, and unanimously approved as submitted.

DISCUSSION

Chair Christy provided an update on how feedback from the May 18, 2023, Board of Trustees Retreat was incorporated into the committee meeting materials.

University Audit Plan Update (DISC-1)

Robert Taft, Chief Audit Executive, highlighted current projects and activities and moderated a discussion on the risks and opportunities associated with artificial intelligence.

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

Rhonda L. Bishop, Vice President, University Compliance, Ethics, and Risk provided an update on the 2022 IntegrityLine Report and highlights of the University Compliance, Ethics and Risk Office 2022-23 Work Plan Status.

NEW BUSINESS

No items of new business were brought forward.

ADJOURNMENT

Chair Christy adjourned the Audit and Compliance Committee meeting at 2:02 p.m.

Reviewed by: _____
Bill Christy
Chair, Audit and Compliance Committee Date

Respectfully submitted: _____
Michael A. Kilbride
Associate Corporate Secretary Date



Board of Trustees

Audit and Compliance Committee

September 27, 2023

Agenda Item

AUDC-1: University Compliance, Ethics, and Risk Charter

Proposed Board Action

The Audit and Compliance Committee is asked to recommend to the Board of Trustees, on its consent agenda, approval of the University Compliance, Ethics, and Risk Charter.

Authority for Board of Trustees Action

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

Supporting Documentation Included

Attachment A: University Compliance, Ethics, and Risk Charter

Facilitators/Presenters

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



AUDC-1: University Compliance, Ethics, and Risk Charter

EXECUTIVE SUMMARY

Objective

Review and consider approval of the Compliance and Ethics Charter, in adherence to Board of Governors Regulation 4.003, which mandates the charter's formalization, update as necessary and review every three years, and subsequent submission to the Board of Governors.

As required by Board of Governors Regulation 4.003, the Compliance and Ethics Charter formally defines the purpose, authority, and responsibility of the vice president of compliance, ethics, and risk in the role of chief compliance and ethics officer, and compliance and ethics staff. It further establishes the compliance and ethics program's position within the organization, authorizes access to records, personnel, and physical properties, and defines the scope of compliance and ethics activities.

Summary of Key Observations/Recommendations

- The University Compliance, Ethics, and Risk Charter was previously revised and approved by the Audit and Compliance Committee on August 12, 2020, and the Board of Trustees on August 20, 2020.
- This Charter revision reflects changes to the programs under the direction of the vice president for compliance, ethics, and risk, as well as housekeeping edits:
 - Removes references to the enterprise risk management program to reflect the separation of the compliance and ethics program and the enterprise risk management program.
 - Clarified the role of compliance and ethics staff
 - Corrected the title of the vice president for compliance, ethics, and risk who serves as the university's chief compliance and ethics officer and the chief risk officer.

Additional Background

Board of Governors Regulation 4.003 requires that the office of the chief compliance and ethics officer have a charter approved by the Board of Trustees. To meet this requirement, the Compliance and Ethics Charter formally defines the purpose, authority, and responsibility of the vice president of compliance, ethics, and risk in the role of chief compliance and ethics officer, and compliance and ethics staff. It further establishes the compliance and ethics program's position within the organization, authorizes access to records, personnel, and physical properties, and defines the scope of compliance and ethics activities. The charter must be reviewed and updated as necessary, every three years and a copy of the charter must be submitted to the Board of Governors.

Rationale

This revision will fully meet the requirements of Board of Governors Regulation 4.003.

Implementation Plan

The Charter will be fully implemented upon Board of Trustee approval. University Compliance and Ethics will submit the revised charter to the Board of Governors as required by Board of Governors Regulation 4.003.

Resource Considerations

There is no change in resource considerations or financial impact.

Conclusion

In compliance with the Board of Governors Regulation 4.003, the revised Compliance and Ethics Charter is presented for the Board of Trustees' review and approval. It is the recommendation of staff that the Audit and Compliance Committee recommend for approval the revised University Compliance and Ethics Charter.

UNIVERSITY COMPLIANCE ~~and~~, ETHICS, ~~AND RISK~~ CHARTER

Purpose and Mission

University Compliance ~~and~~, Ethics ~~s, and Risk~~ provides oversight and guidance to university-wide ethics ~~and~~, compliance, ~~and enterprise risk management~~ activities, and fosters a culture that embeds these disciplines in all university functions and activities. 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. The program ~~The office~~ provides centralized and coordinated oversight through the ongoing development of effective policies and procedures, education and training, monitoring, communication, risk assessment, and response to reported issues as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003. These guidelines and regulation set forth the requirements of an effective compliance and ethics program and require promoting compliance with laws and ethical conduct.

The mission of the office is to support and promote a culture of ethics, compliance, risk mitigation, and accountability.

Reporting Structure and Independence

The vice president for compliance, ethics, and risk and, chief compliance and ethics officer ~~University Compliance, Ethics, and Risk~~ reports administratively to the president and functionally to the Audit and Compliance Committee of the Board of Trustees. This reporting structure promotes independence and full consideration of compliance, ethics, and risk recommendations and action plans.

The vice president for compliance, ~~ethics~~, and risk ~~and compliance and ethics staff~~ ~~and compliance and ethics staff~~ shall have organizational independence and objectivity to perform their responsibilities and all activities of the office shall remain free from influence.

Authority

The vice president for compliance, ethics, and risk and compliance and ethics staff ~~University Compliance, Ethics, and Risk~~ ~~has~~ has the authority to review or investigate all areas of the university, including its direct support organizations and faculty practice plan. Reviews and investigations shall not be restricted or limited by management, the president, or the Board of Trustees. The vice president for compliance, ethics, and risk and compliance and ethics staff ~~University Compliance, Ethics, and Risk~~ ~~has~~ has unrestricted and timely access to records, data, personnel, and physical property relevant to performing compliance reviews and investigations, and to allow for appropriate oversight and guidance related to compliance, ethics, and risk mitigation efforts.

The vice president for compliance, ~~ethics~~, and risk will notify the president and request

remediation of any unresolved restriction or barrier imposed by any individual on the scope of any inquiry, or the failure to provide access to necessary information or people for the purposes of such inquiry. If unresolved by the president or if the inappropriate restriction is imposed by the president, the vice president for compliance, ethics, and risk will notify the chair of the Audit and Compliance Committee of the Board of Trustees. If not resolved, the vice president for compliance, ethics, and risk will notify the Board of Governors through the Office of the Inspector General and Director of Compliance.

Documents and records obtained for the above purposes will be handled in compliance with applicable laws, regulations, and university policies and procedures. As required by law, University Compliance and, Ethics, and Risk will comply with public records requests.

Duties and Responsibilities

The duties and responsibilities of the vice president for compliance, ethics, and risk and compliance and ethics staff include projects and activities that fulfill the requirements for an effective compliance and ethics program as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003. The UCF's University Compliance and, Ethics, and Risk Program (Program) will be reasonably designed to optimize its effectiveness in preventing or detecting noncompliance, unethical behavior, and criminal conduct. The Program's design supports mitigation of risks to the university and its employees and provides safe harbor in the event of misconduct or noncompliance. The following elements define the duties and responsibilities of the office:

1. Oversight of Compliance and Ethics and Related Activities
2. Development of Effective Lines of Communication
3. Providing Effective Training and Education
4. Revising and Developing Policies and Procedures
5. Performing Internal Monitoring, Investigations, and Compliance Reviews
6. Responding Promptly to Detected Problems and Undertaking Corrective Action
7. Enforcing and Promoting Standards through Appropriate Incentives and Disciplinary Guidelines
8. Measuring Compliance Program Effectiveness
9. Oversight and Coordination of External Inquiries into Compliance with Federal and State Laws and Take Appropriate Steps to Ensure Safe Harbor

The vice president for compliance, ethics, and risk and staff will:

- Develop a Program plan based on the requirements for an effective program. The Program plan and subsequent changes will be provided to the Board of Trustees for approval. A copy of the approved plan will be provided to the Board of Governors.

- Provide training to university employees and Board of Trustees' members regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures. The Program plan will specify when and how often this training will occur.
- 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 president and Board of Trustees. The assessment will be approved by the Board of Trustees and a copy provided to the Board of Governors.
- Identify and provide oversight and coordination of compliance partners responsible for compliance and ethics related activities across campus and provide communication, training, and guidance on the Program and compliance and ethics related matters.
- Administer and promote the UCF IntegrityLine, an anonymous mechanism available for individuals to report potential or actual misconduct and violations of university policy, regulations, or law, and ensure that no individual faces retaliation for reporting a potential or actual violation when such report is made in good faith.
- Maintain and communicate the university's policy on reporting misconduct and protection from retaliation and ensure the policy articulates the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
- Communicate routinely to the president and the Board of Trustees regarding Program activities. Annually report on the effectiveness of the Program. Any Program plan revisions, based on the vice president for compliance, ethics, and risk report, shall be approved by the Board of Trustees. A copy of the report and revised plan will be provided to the Board of Governors.
- Promote and enforce the Program, in consultation with the president and Board of Trustees, consistently through appropriate incentives and disciplinary measures to encourage a culture of compliance and ethics. Failures in compliance and ethics will be addressed through appropriate measures, including education or disciplinary action.
- Initiate, conduct, supervise, coordinate, or refer to other appropriate offices such inquiries, investigations, or reviews deemed appropriate in accordance with university regulations and policies, state statutes, and/or federal regulations.

- Make necessary modification to the Program in response to detected non-compliance, unethical behavior, or criminal conduct and take steps to prevent its occurrence.
- Assist the university in its responsibility to use reasonable efforts to exclude within the university and its affiliated organizations individuals whom it knew or should have known through the exercise of due diligence to have engaged in conduct not consistent with an effective Program.
- Coordinate or request compliance activity information or assistance as necessary from any university, federal, state, or local government entity. Oversee and coordinate external inquiries into compliance with federal and state laws and take appropriate steps to ensure safe harbor in instances of non-compliance.

The vice president for compliance, ethics, and risk and University Compliance and Ethics staff~~University Compliance, Ethics, and Risk~~ provides guidance on compliance, ethics, and related matters to the university community. The office collaborates with compliance partners and senior leadership to review and resolve compliance and ethics issues and coordinate compliance and ethics activities, accomplish objectives, and facilitate the resolution of problems.

To ensure University Compliance and, Ethics, ~~and Risk~~ staff has the capabilities to perform the duties and responsibilities as described the vice president for compliance, ethics, and risk will:

- Maintain a professional staff with sufficient size, knowledge, skills, experience, and professional certifications
- Utilize third-party resources as appropriate to supplement the department's efforts
- Perform assessments of the program and make appropriate changes and improvements

Professional Standards

The vice president for compliance, ethics, and risk and University Compliance and Ethics staff~~University Compliance, Ethics, and Risk~~ adheres to the *Florida Code of Ethics* and the *Code of Professional Ethics for Compliance and Ethics Professionals*.

The University Compliance and, Ethics, ~~and Risk~~ Charter will be reviewed at least every three years for consistency with applicable Board of Governors and university regulations, professional standards, and best practices. Subsequent changes will be submitted to the Board of Trustees for approval. A copy of the charter and any subsequent changes will be provided to the Board of Governors.

Approved by the Board of Trustees August 20, 2020



Board of Trustees

Audit and Compliance Committee

September 27, 2023

Agenda Item

AUDC-2: University of Central Florida 2023 Florida Equity Report

Proposed Board Action

The Audit and Compliance Committee is asked to recommend to the Board of Trustees, on its consent agenda, approval of the University of Central Florida 2023 Florida Equity Report.

Authority for Board of Trustees Action

Florida Educational Equity Act (§1000.05, Fla. Stat.) and the Florida Board of Governors' Equity Regulation 2.003 Equity and Access (5)(e).

Supporting Documentation Included

Attachment A: University of Central Florida 2023 Florida Equity Report

Facilitators/Presenters

Rhonda L. Bishop, Vice President for Compliance, Ethics, and Risk
Nancy Fitzpatrick Myers, Director, Office of Institutional Equity



AUDC-2: University of Central Florida 2023 FL Equity Report

EXECUTIVE SUMMARY

Objective

As required by the Board of Governors, the annual Florida Equity Report encompasses data related to enrollment, gender equity in athletics, and employment as required by statute. Each university Equity Officer is responsible for preparing the report on an annual basis for approval by its Board of Trustees and the university president and for submitting the report to the Board of Governors by the September 30th deadline. The Board should consider the university's progress in implementing strategic initiatives and performance as well as plans to address any deficiencies noted in the report as they pertain to academic services, programs, and student enrollment; equity in athletics; and employment.

Summary of Key Observations/Recommendations

- Student Enrollment:
 - For the 2021 Fall semester, UCF continued its commitment of access for Florida's diverse population with 49.1% identifying as minorities. Furthermore, this cohort had the highest average high school GPA (4.25) observed in a freshman class.
 - UCF ranks second among Florida's state universities with 357 National Merit Scholars.
 - With regard to retention rates for full-time First Time In College (FTIC) after one year, the data was consistent with the last three report years in that Asian students were retained at a higher rate (95.9%) than the overall retention rate (92.9%). For Fall 2022, Black students and White students also were retained at a higher rate than the overall retention rate (94.3%, and 93%, respectively).
 - Underrepresented students received 49.8% of Bachelor's degrees (up from 49.1%), 40.5% of Master's degrees (up from 39.7%).
 - UCF continued to have strong female representation with female FTIC enrollment at 53%, and female students' retention rate increasing from 92.7% to 93.8%. Male students' retention rate also increased from 90.7% to 91.9%. Female students continued to obtain a higher percentage of Bachelor's degrees (59.2%), Master's degrees (64.4%), and First Professional degrees (65.5%), and experienced an increase from 43.8% to 46% for Doctoral degrees.
- Intercollegiate Athletics:
 - This data demonstrated that UCF's Athletics provides 16 programs and more than 450 student-athletes with the opportunity to compete.

- UCF Athletics evaluated the eleven elements of equity requested and did not identify any areas of noncompliance, with the exception of scholarship funding.
- Specifically, UCF's student-athletes' participation was proportionate to UCF's student undergraduate enrollment in that 55% of enrolled students identified as female and 56% of student-athletes identified as female.
- Also, the provision of facilities, coaches, and other support for athletes was found to be equitable.
- However, UCF's scholarship allocation for 2021-2022 exceeded the allowable 1% variance under Title IX. When comparing the allocation of scholarships for male and female student-athletes to the representation among the unduplicated participating athletes, there was a 2.89% variance. Accordingly, the report identifies scholarship allocation as an area in need of improvement.
- Employment Representation:
 - The university increased the number of female tenured faculty from 40.9% to 41.3%.
 - As to tenure-track faculty and non-tenure earning, the university increased the overall percentage of underrepresented individuals (from 38.3% to 42.2% for tenure-track and from 22.4% to 23.7% for non-tenure-earning).
 - For management positions, the university increased the overall percentage of underrepresented individuals from 28.4% to 28.8% and the number of managers that identify as female (291 to 294), Black (50 to 53), Asian (24 to 29), and Native Hawaiian/Other Pacific Islander (0 to 1).

Additional Background

The Florida Equity Report adopted a new format this year, transitioning from narrative descriptions with tables to a template introduced by the BOG on June 2, 2023.

To address the noted area of improvement in athletic scholarships, University Compliance, Ethics, and Risk performed a review of prior and current reporting to determine if corrections are needed and provided guidance to Athletics. During the review, it was noted that regular monitoring of athletic rosters did not occur resulting in an increase in female participation while male participation remained steady. Without the ability to provide additional scholarships to females due to NCAA limits, this resulted in a variance outside the allowable 1%. Athletics has hired a consultant to assist with Title IX compliance and is implementing procedures to monitor rosters and scholarship compliance. Due to the timing of this reporting, data for the 2022-2023 year will also demonstrate scholarship funding as an area of improvement.

Rationale

UCF's 2023 Florida Equity Report supports compliance with the Board of Governor's new requirements and template.

Implementation Plan

Upon approval by the Board of Trustees and President, the 2023 Florida Equity Report, it will be submitted to the Board of Governors in advance of its September 30, 2023, deadline.

Resource Considerations

Approval of UCF's 2023 Florida Equity Report does not require additional funding.

Conclusion

It is the recommendation of staff that the Audit and Compliance Committee and Board approve the University of Central Florida 2023 FL Equity Report.

Florida Equity Report	
Report Year: 2023	
Institution	University of Central Florida
Data Year	July 2021 - June 2022
Report submitted by (name, title, contact information)	Nancy Fitzpatrick Myers, Director, University of Central Florida Office of Institutional Equity, 12701 Scholarship Drive, Suite 101, Orlando, FL 32816-0030, (407) 823-1336, nancy.myers@ucf.edu
Report approved by the university's board of trustees or its designee (name, title, contact information, and date approved)	University of Central Florida Board of Trustees; Date Approved: September 28, 2023
Complete each tab, as applicable.	
Due	September 30, 2023

Non-Discrimination Policy

Provide the web citation of the university's non-discrimination policy adopted by the university board of trustees.

[University Non-Discrimination and Affirmative Action Programs Regulation](#)
[University Regulation on Grievances Alleging Discrimination](#)

Strategic Initiatives & Performance

Describe the institution's progress in implementing strategic initiatives & performance related to equity & access as they pertain to academic services, programs, & student enrollment; equity in athletics; & employment.

UCF aspires to be a destination of choice for the most talented people, a best place to learn and work, and a partner of choice in our community. We continue to foster a culture of innovation, inclusion, public service, and collaboration and will be a model for civil discourse, consistent with the Florida Board of Governors' Statement of Free Expression. UCF offers significant resources, services and programs to ensure that all individuals have access to educational and employment opportunities at UCF. Below is a summary of progress for strategic initiatives and performance as it relates to academic services, programs, and student enrollment; equity in athletics; and employment.

UCF continues to have more than 240 degree programs in 13 colleges with demonstrated excellence. Specifically, (1) UCF achieved a new school record of \$212.9 million in research funding for 2021; (2) Washington Monthly, Kiplinger and Forbes ranked a UCF education among the nation's best values; (3) U.S. News & World Report ranked UCF among the nation's most innovative universities; it also ranked 30 UCF graduate programs among the best in the nation; (4) Rosen College of Hospitality Management was ranked No. 1 in the nation and No. 2 in the world for hospitality and tourism programs in the Shanghai Rankings listing of 500 of the world's top universities; (5) UCF's School of Visual Arts and Design was ranked No. 21 among the nation's top public animation schools and colleges, and No. 3 in the state of Florida in 2021 by Animation Career Review; (6) UCF was ranked No. 8 in the United States and No. 39 in the world for transportation science and technology, according to Shanghai Ranking's Global Ranking of Academic Subjects in 2021; and, (7) UCF ranked 27th among public universities in the nation for producing patents and 60th in the world, according to the National Academy of Inventors and the Intellectual Property Owners Association.

UCF's College of Nursing received a major gift to support the college's new building at Lake Nona. In November 2022, Dr. Phillips Charities announced that this gift will lead to UCF graduating more nurses and help combat the nation's critical nursing shortage while fostering more innovation and collaboration in Lake Nona's Medical City.

In 2022, UCF was named by Forbes as one of America's Best-in-State Employers and was ranked No. 20 in the State of Florida, making it the only university to place in the top 20, which includes influential national organizations such as NASA, Google, and Lockheed Martin. UCF also was recognized by the Orlando Business Journal as an Outstanding Diverse Organization in the large business category.

Academic Services, Programs, and Student Enrollment

UCF is built on providing access to educational programs for all students and is focused on student success. Through this focus, UCF will become the #1 provider of diverse talent, with a focus on student achievement, a commitment to the development of an educated citizenry, attention to the talent needs in our region and state and integration of high-impact practices that prepare students for the workforce of the future. Throughout the years, UCF has established practices and programs to recruit, support and retain all students. UCF's Division of Student Success and Well-Being reported having provided 746 activities and programs directed at student success during 2021-22, which included more than 86,844 students' and employees' participation in the programming (up from 61,288 students and employees for the 2020-21 period due to the continued transition to on-campus operations for this reporting period). The Registrar's Office continued to administer the Knights Graduation and Grant Initiative, which provides financial resources or guidance to students to assist them with overcoming financial obstacles and completing their degree programs. For the 2021 Fall semester, UCF continued its commitment of access for Florida's diverse population with 49.1% of our students identifying as minorities with the highest high school GPA for a freshman class (4.25). UCF ranks second among Florida's state universities with 357 National Merit Scholars. With regard to retention rates for full-time FTIC's after one year, the data was consistent with the last three report years in that Asian students were retained at a higher rate (95.9%) than the overall retention rate (92.9%). For Fall 2022, Black students and White students also were retained at a higher rate than the overall retention rate (94.3%, and 93%, respectively). UCF continued to have strong female representation with female FTIC enrollment at 53%, and female students' retention rate increasing from 92.7% to 93.8%. Male students' retention rate also increased from 90.7% to 91.9%. Female students continued to obtain a higher percentage of Bachelor's degrees (59.2%), Master's degrees (64.4%), and First Professional degrees (65.5%), and experienced an increase from 43.8% to 46% for Doctoral degrees. As to graduation rates, the data demonstrated that the overall graduation rate within six years increased from 74.9% to 75.45%, including an increase in the female students' rate (79.1% to 79.9%) and male students' rate (70% to 70.28%).

For 2021-22, 346 students participated in the ACCESS Program, which is a six-week summer academic on-campus program and an academic enhancement component that spans the Fall and Spring semesters for FTIC students. The program assists students with making a smooth transition from high school to college.

For 2021-22, 1,003 students participated in the First Generation Program, which provides first generation college students with a structured approach to develop meaningful experiences at UCF. This program eases students with their transition to college and assists them with navigating through the university landscape.

EQUITY IN INTERCOLLEGIATE ATHLETICS

UCF's Athletics provides 16 programs and more than 450 student-athletes with the opportunity to compete. UCF Athletics evaluated the eleven elements of equity requested, and did not identify any areas needing improvement with the exception of scholarship funding. Specifically, UCF's student athletes' participation was proportionate to UCF's student undergraduate enrollment in that 55% of enrolled students identified as female and 56% of student athletes identified as female. Also, the provision of facilities, coaches and other support for athletes was found to be equitable. However, UCF's scholarship allocation for 2021-22 exceeded a 1% variance and was identified as an area needing improvement. In response, procedures to ensure regular roster and scholarship monitoring is being implemented.

EMPLOYMENT REPRESENTATION

UCF is one of the most innovative universities in the country, inspired by boundless optimism — unencumbered by legacy structures, systems, and beliefs that constrain the true potential of people and institutions. We believe strongly that potential exists in every individual. We are dedicated to ensuring our employees have the tools, resources, and training necessary to excel in their roles. We also know that to meet the needs of our student body and to provide for a robust academic experience, we need to recruit and hire individuals with different life experiences and perspectives. To support this effort we provide education on inclusive search and hiring practices to our faculty and staff. In a very competitive employment market, inclusive efforts are considered from the beginning to attract a wide array of applicants with differing life experiences and backgrounds. Our goal is to attract and retain the very best talent.

Compared to the prior year, UCF added 8 tenured faculty positions (1% increase). UCF experienced a 3% increase in the number of tenured female faculty members (244 to 251), and the overall percentage of tenured female faculty members increased to 34.1% from 33.5%. There was an increase in the number of tenured faculty who identified as Asian (143 to 150; 19.6% to 20.4%). Four categories remained the same – namely, Native Hawaiian/Other Pacific Islander at 0%, Black at 4.1% (30), Hispanic at 6% (44), and Non-Resident Alien faculty at 1% (7).

Tenure-Track Faculty:

Tenure-track female faculty as a percentage increased from 40.9% to 41.3%. During 2021-22, the overall diversity for tenure-track faculty increased from 38.3% to 42.2%.

Non-Tenure-Earning Faculty:

Compared to the prior year, the overall number of non-tenure-earning faculty increased from 554 to 608 with the number of UCF female faculty increasing from 324 to 344. For 2022, approximately 56.6% of non-tenure-earning faculty members identified as female. The following five categories increased in number: Black (22 to 30), Asian (35 to 37), Hispanic (63 to 69), Two or more races (4 to 8), and White (419 to 450). The following racial categories remained the same: American Indian/Alaska Native and Native Hawaiian/Other Pacific Islander. Compared to 2021, UCF experienced an increase in the overall diversity percentage (from 22.4% to 23.7%).

Executive/Administrative/Managerial:

Compared to the prior year, the number of management occupations held by female employees slightly increased (291 to 294). Management that identified as White, Black, Asian, or Native Hawaiian/Other Pacific Islander increased (385 to 392; 50 to 53; 24 to 29, and 0 to 1, respectively). Management that identified as American Indian/Alaska Native or Two or more races remained unchanged (0 and 9, respectively). The overall diversity for management occupations increased from approximately 28.4% to 28.8%.

Areas of Improvement Pertaining to Academic Services, Programs, & Student Enrollment (Identified This Year)	Achievement Report for Areas of Improvement Pertaining to Academic Services, Programs, & Student Enrollment (Identified Last Year)
<p>Increase access and opportunity for underrepresented students to obtain Doctoral and First Professional degrees.</p>	<p>The university continues to be committed to its value of providing access to Florida's diverse population. Last year, the university focused on maintaining or increasing underrepresented member degrees at all levels, and increasing underrepresented members obtaining Master's Degree. The university attained its goals for Bachelor's degrees and Master's degrees. Specifically, the university experienced an increase in the percentage of degrees awarded to underrepresented members for Bachelor's degrees (from 49.1% to 49.8%) and Master's degrees (from 39.7% to 40.5%).</p>
Areas of Improvement Pertaining to Sex Equity in Athletics (Identified This Year)	Achievement Report for Areas of Improvement Pertaining to Gender Equity in Athletics (Identified Last Year)
<p>Ensure that scholarship allocation has less than a 1% variance.</p>	<p>UCF's Athletics provides 16 programs and more than 450 student-athletes with the opportunity to compete. UCF Athletics evaluated the eleven elements of equity requested, and did not identify any areas needing improvement.</p>
Areas for Improvement Pertaining to Employment (Identified This Year)	Achievement Report for Areas of Improvement Pertaining to Employment (Identified Last Year)
<p>In a very competitive employment market and to meet the needs of Florida's diverse population, continue efforts to attract a diverse workforce with a wide array of life experiences and backgrounds through inclusive hiring practices. Our goal is to attract and retain the very best talent.</p>	<p>The university focused on inclusive hiring practices to acquire the best talent. Through these efforts, the university increased tenured faculty that identified as female. The university increased the overall diversity percentage from 38.3% to 42.2% for tenure-track faculty and female representation for this group increased from 40.9% to 41.3%. For non-tenure-earning faculty, the overall diversity percentage increased from 22.4% to 23.7% and increased the number of individuals identifying as Asian (35 to 37). For executive/administrative/managerial positions, the university increased the overall diversity percentage from 28.4% to 28.8% and increased the number of managers that identify as female (291 to 294), Black (50 to 53), Asian (24 to 29), and Native Hawaiian/Other Pacific Islander (0 to 1).</p>

Provide a detailed budget plan to support attainment of the university's goals as outlined in its equity plan in accordance with state & federal law. In addition to funded totals, list detailed line items/expenditures & any unmet need(s) that exist.

The University of Central Florida continues to budget for three positions to support compliance with Executive Order No. 11246, as amended (30 Fed. Reg. 12,319 (Sept. 24, 1965)); the Vietnam Era Veterans' Readjustment Assistance Act of 1974 (VEVRAA), as amended (38 U.S.C. sec. 4212); Section 503 of the Rehabilitation Act of 1973, as amended (29 U.S.C. sec. 793); related federal regulations (41 C.F.R. Chapter 60); Directives of the Office of Federal Contractor Compliance Programs (OFCCP); Fla. Stat. sec. 1000.05 (Florida Educational Equity Act); and, the Florida Board of Governor's Regulation 2.003 (Equity and Access). Budgeted funding for these three positions from July 2021 through June 2022 totaled \$279,290.

University Male & Female Undergraduate Enrollment Percentages & Athletic Participation

Total Undergraduate Enrollment % Males	Total Undergraduate Enrollment % Females	Participating in Athletics % Males	Participating in Athletics % Females
45%	55%	44%	56%

Sex Equity in Intercollegiate Athletics			
Element	Assessment of Equity Plan	Area for Improvement	Plan for Improvement
Sports offerings	Men's Sports: Baseball, Basketball, Football, Golf, Soccer, Tennis Women's Sports: Softball, Basketball, Golf, Cross Country, Indoor Track, Outdoor Track, Rowing, Soccer, Tennis, Volleyball	No	N/A
Participation rates, male & female, compared with full-time undergraduate enrollment	Participation Rates: 44% male, 56% female; Undergraduate Enrollment: 45% male, 55% female	No	N/A
Availability of facilities	The facilities provided for each of UCF's athletics programs are equitable. While some locker rooms, and practice and competitive facilities are older than others, administration continues to monitor those facilities in need of updating and proceeds accordingly. Women's Track and Field/Cross Country had enhancements to their existing spaces. During the 2021 Fall semester, Softball had major enhancements to their lockerroom, coaches offices, training facility and field. During the 2022 Spring semester, locker room updates were made for volleyball, women's basketball and men's basketball.	No	Although the facilities provided to student athletes is equitable, all sport areas are on the "Master Facility Plan" for updates over the next 10 years. The golf facility is in the process of obtaining a new building as it was destroyed in the 2023 hurricane. Improvements also have been made to the Arena, which houses Men's and Women's Basketball and Volleyball (including upgrades to the practice courts, painting the entire facility, training room upgrades, and a new training room to give more space for Men's and Women's Tennis, Volleyball and Golf).
Scholarship offerings	We are fully funded per NCAA limits for all of our sponsored sports which includes the allowable NCAA miscellaneous dollars that can be provided through scholarship distribution.	No	N/A
Funds allocated for:	For the 2021-2022 fiscal year all sports were funded at the NCAA maximum limits per sport. The total allocated funds for scholarships was \$8,053,448.71, and the total number of unduplicated student athletes was 453. Women's Scholarships were funded at \$3,803,180 (47.22%). The total number of unduplicated female student athletes was 227 (50.11%). Men's scholarships were funded at: \$4,250,268 (52.78%). The total number of unduplicated male student-athletes was 226 (49.89%). Accordingly, the scholarship allocation exceeded the permissible 1% variance demonstrating proportionality (2.89% variance).	Yes	After review, it was determined that female participation had expanded without the ability to provide additional scholarships due to NCAA limits. Athletics will be implementing procedures to ensure that rosters are monitored regularly to maintain scholarship allocation within the 1% variance.
administration	\$26,800,372	No	N/A
recruitment	\$1,026,081	No	N/A
comparable coaching	1. The availability of coaching personnel remains equitable. 2. Coaches of Men's sports and Women's sports have similar years of collegiate coaching experience. 3. Coaching Salaries, Benefits and Bonuses equate to \$14,685,509.	No	N/A
publicity & promotion	The resources allocated to the marketing and promotion of all sports has improved from years past. Resources provided to all teams are equitable, and we continue to enhance the overall improvement.	No	N/A
other support costs	The resources allocated for other support costs include Student-Athlete Welfare and Development and Academic Support programming. UCF Athletics has added a Mental Health Psychologist for Student-Athletes and two Nutritionist. Additionally, UCF Athletics utilizes those resources to fund their sport performance programs, ticket operations, general administrative planning, IT, and other miscellaneous expenses. Those resources are available to all student-athletes and staff respectively.	No	N/A

Compliance			
Is the university in compliance with all applicable state laws in providing equal opportunity & access to students to participate in intercollegiate athletics, as well as in intramural, club, or recreational athletics?	Explain any areas of noncompliance with state laws.	Is the university in compliance with all applicable federal laws in providing equal opportunity & access to students to participate in intercollegiate athletics, as well as in intramural, club, or recreational athletics?	Explain any areas of noncompliance with federal laws.
No	Scholarship allocation exceeded permissible 1% variance	No	Scholarship allocation exceeded permissible 1% variance

President Evaluation

Institution	Has the university Board of Trustees completed an annual evaluation of the university President on the extent to which the institution's sex equity goals in intercollegiate athletics have been achieved?	Date of Evaluation	Were the sex equity goals achieved?	If the sex equity goals were not achieved, explain a plan of action to achieve the sex equity goals.
University of Central Florida	Yes	11/17/2022	Yes	

Senior-Level Administrative Positions - Executive/Administrative/Managerial

Indicator	AI/AN	A	B	H	NH/OPI	W	≥ TWO	NRA	UNK	NOT REPORTED	FEMALE	MALE	TOTAL
Number, Fall 2022	0	29	53	67	1	392	9	1	0	0	294	258	552
Number, Fall 2021	0	24	50	70	0	385	9	0	0	0	291	247	538
1YR Percentage Change	0%	21%	6%	-4%		2%	0%	0%	0%	0%	1%	4%	3%
Number, Fall 2017	3	34	93	109	0	595	6	3	0	1	495	349	844
5YR Percentage Change	0%	-15%	-43%	-39%		-34%	50%	-67%	0%	-100%	-41%	-26%	-35%
Area for improvement compared with national standards? (Yes/No)	✓										✓		

Source: IPEDS Fall Staff, IPEDS Human Resources Data.

Terminology & Abbreviations for Race & Ethnicity

American Indian or Alaskan Native only	AI/AN
Asian only	A
Black or African American only	B
Hispanic or Hispanic and any race category	H
Native Hawaiian or Other Pacific Islanders only	NH/OPI
White only	W
More than one race category	≥2
Non-Resident Alien	NRA
Unknown	UNK

Source: Integrated Postsecondary Education Data System

Tenured Faculty													
Indicator	AI/AN	A	B	H	NH/OPI	W	≥ TWO	NRA	UNK	NOT REPORTED	FEMALE	MALE	TOTAL
Number, Fall 2022	4	150	30	44	0	495	3	7	3	0	251	485	736
Number, Fall 2021	4	143	30	44	0	495	5	7	0	0	244	484	728
1YR Percentage Change	0%	5%	0%	0%	0%	0%	-40%	0%	0%	0%	3%	0%	1%
Number, Fall 2017	2	111	26	35	0	425	1	8	0	0	195	413	608
5YR Percentage Change	100%	35%	15%	26%	0%	16%	200%	-13%		0%	29%	17%	21%
Area for improvement compared with national standards? (Yes/No)					✓		✓						

Source: IPEDS Fall Staff, IPEDS Human Resources Data.

Terminology & Abbreviations for Race & Ethnicity	
American Indian or Alaskan Native only	AI/AN
Asian only	A
Black or African American only	B
Hispanic or Hispanic and any race category	H
Native Hawaiian or Other Pacific Islanders only	NH/OPI
White only	W
More than one race category	≥2
Non-Resident Alien	NRA
Unknown	UNK

Source: Integrated Postsecondary Education Data System

Tenure-Track Faculty													
Indicator	AI/AN	A	B	H	NH/OPI	W	≥ TWO	NRA	UNK	NOT REPORTED	FEMALE	MALE	TOTAL
Number, Fall 2022	0	56	17	19	0	115	5	16	2	0	95	135	230
Number, Fall 2021	0	64	15	20	0	141	4	25	0	0	110	159	269
1YR Percentage Change	0%	-13%	13%	-5%	0%	-18%	25%	-36%	0%	0%	-14%	-15%	-14%
Number, Fall 2017	0	42	13	26	0	158	3	40	0	0	129	152	282
5YR Percentage Change	0%	33%	31%	-27%	0%	-27%	67%	-60%	200%	0%	-26%	-11%	
Area for improvement compared with national standards? (Yes/No)	✓										✓		

Source: IPEDS Fall Staff, IPEDS Human Resources Data.

Terminology & Abbreviations for Race & Ethnicity	
American Indian or Alaskan Native only	AI/AN
Asian only	A
Black or African American only	B
Hispanic or Hispanic and any race category	H
Native Hawaiian or Other Pacific Islanders only	NH/OPI
White only	W
More than one race category	≥2
Non-Resident Alien	NRA
Unknown	UNK

Source: Integrated Postsecondary Education Data System

Non-Tenure-Track Faculty or Faculty at Non-Tenure Granting Universities													
Indicator	AI/AN	A	B	H	NH/OPI	W	≥ TWO	NRA	UNK	NOT REPORTED	FEMALE	MALE	TOTAL
Number, Fall 2022	0	37	30	69	0	450	8	10	4	0	344	264	608
Number, Fall 2021	0	35	22	63	0	419	4	11	0	0	324	230	554
1YR Percentage Change	0%	6%	36%	10%	0%	7%	100%	-9%	0%	0%	6%	15%	10%
Number, Fall 2017	1	30	21	47	0	432	6	9	0	0	307	239	546
5YR Percentage Change	-100%	23%	43%	47%	0%	4%	33%	11%	400%	0%	12%	10%	
Area for improvement compared with national standards? (Yes/No)	✓				✓								

Source: IPEDS Fall Staff, IPEDS Human Resources Data.

Terminology & Abbreviations for Race & Ethnicity	
American Indian or Alaskan Native only	AI/AN
Asian only	A
Black or African American only	B
Hispanic or Hispanic and any race category	H
Native Hawaiian or Other Pacific Islanders only	NH/OPI
White only	W
More than one race category	≥2
Non-Resident Alien	NRA
Unknown	UNK

Source: Integrated Postsecondary Education Data System

Protected-Class Representation in the Tenure Process					
Males	Applied	Withdrawn	Denied	Deferred	Nominated
American Indian or Alaskan Native only	0	0	0	0	0
Asian only	11	0	1	0	10
Black or African American only	2	0	0	0	2
Hispanic or Hispanic and any race category	1	0	0	0	1
Native Hawaiian or Other Pacific Islanders only	0	0	0	0	0
White only	17	1	0	0	16
More than one race category	0	0	0	0	0
Non-Resident Alien	1	0	0	0	1
Unknown	0	0	0	0	0
Other	0	0	0	0	0
Not Reported	0	0	0	0	0
Total	32	1	1	0	30
Females	Applied	Withdrawn	Denied	Deferred	Nominated
American Indian or Alaskan Native only	0	0	0	0	0
Asian only	6	0	0	0	6
Black or African American only	0	0	0	0	0
Hispanic or Hispanic and any race category	1	0	0	0	1
Native Hawaiian or Other Pacific Islanders only	0	0	0	0	0
White only	11	0	0	0	11
More than one race category	0	0	0	0	0
Non-Resident Alien	0	0	0	0	0
Unknown	0	0	0	0	0
Other	0	0	0	0	0
Not Reported	0	0	0	0	0
Total	18	0	0	0	18

LEGEND:

Applied: Faculty whose names have been submitted for tenure review. Sum of Withdrawn, Denied, and Nominated (or provide explanation).

Withdrawn: Faculty who withdrew from tenure consideration after applying for review.

Denied: Faculty for whom tenure was denied during the review process.

Nominated: Faculty for whom tenure is being recommended by the University.

Annual Goals to Address Areas of Underutilization

For each year in which prior year goals were not achieved, provide a narrative explanation & a plan for achievement of equity.

The university continues to be committed to its value of providing access to Florida's diverse population and will remain focused on providing access and opportunity for all students, Doctoral and First Professional degree program students, as well as employment of faculty members and managers. To assist with the university's efforts, the university will continue to actively recruit students of all backgrounds to its graduate programs. As to employment, the university will continue to encourage all colleges and departments to engage in active recruitment of applicants and to advertise national searches broadly and in diverse publications. In keeping with UCF's commitment to build strong recruitment efforts into the search process, a website was developed to support hiring officials and provide resources. Colleges and departments also are encouraged to advertise job postings in discipline specific boards and listservs, as well as to share job announcements with colleagues in their respective disciplines.

These additional resources supplement those provided by Faculty Excellence (<https://facultyexcellence.ucf.edu/>), which is committed to supporting and strengthening faculty through recruitment, development, and retention of outstanding scholars and educators. Faculty Excellence promotes the growth of academic leaders through professional development opportunities and institutional policies designed to strengthen our collective faculty who advance UCF's mission of discovery, learning, and engagement. Faculty Excellence supports faculty across campus in creating a welcoming and inclusive learning environment for students, and endeavors to diversify our faculty through inclusive excellence.

Furthermore, as noted in previous reports, the Office of Institutional Equity, the Department of Human Resources, and the Office of the Provost conducted an in-depth review of the university's search processes to assess whether the processes could be improved to increase efficiency, as well recruitment efforts to attract highly qualified individuals with different backgrounds, experiences, and perspectives. These offices will continue to partner on the development of improvements within the search process to ensure the university attracts the best talent.

Lastly, UCF Athletics is implementing robust procedures to monitor rosters and scholarships within the 1% variance.



Board of Trustees

Audit and Compliance Committee

September 27, 2023

Agenda Item

DISC-1: University Audit Plan Update

Proposed Board Action

This discussion will cover completed and proposed activities of the internal audit function, as well as management's plans for changes to objectives, key processes, and related internal control activities.

The attachment is intended to provide the Committee with information regarding the work of University Audit to assist the committee in successfully completing their oversight duties.

Authority for Board of Trustees Action

NA

Supporting Documentation Included

Attachment A: Supplementation information on audit plan development

Facilitators/Presenters

Robert Taft, Chief Audit Executive



DISC-1: University Audit Update

EXECUTIVE SUMMARY

Objective

This discussion will cover completed and proposed activities of the internal audit function, as well as management's plans for changes to objectives, key processes, and related internal control activities.

The attachment is intended to provide the committee with information regarding the work of University Audit to assist the committee in successfully completing its oversight duties.

Summary of Key Observations/Recommendations

Current Audit Activities

UCF Audit has four projects of note currently underway:

- UCF Downtown – (Strategic Audit) *Fieldwork in progress*
- College of Engineering and Computer Sciences – (Strategic Audit) *Fieldwork in progress*
- Performance Based Funding— (Required Audit) *Planning phase*
- Workday Post-Implementation Project – (Strategic Advisory Service) *Planning phase*

As audit reports are completed, they will be distributed to the committee. Trustees are encouraged to reach out directly to Robert Taft, UCF's Chief Audit Executive, for any inquiries or questions regarding these reports.

Currently, there are no significant concerns identified for the ongoing projects that require immediate attention or notification to the committee.

Additional Background

Upcoming Projects

University Audit is actively assessing potential future audit projects within the rapidly changing environment, with a primary focus on aligning with the objectives outlined in the UCF Strategic Plan. Taking inspiration from the "big rocks" concept discussed during the May 18, 2023, Board workshop, a number of audit projects are being considered.

Based on discussions with the UCF Board of Trustees Audit and Compliance Committee Chair, we will use three categories on a go-forward basis to identify upcoming projects.

1. **Required**—These are audits that are required by the Florida Board of Governors or other regulatory bodies. Examples include Foreign Influence (to be performed), Performance Based Funding (in progress), and Post-Tenure Review Process (in planning phase). Required audits and their related completion deadlines are the top priority from a scheduling perspective.
2. **Strategic**—These are audits focused on functions and processes that have a significant and direct impact on the key objectives of the university, including clear linkage to UCF’s Strategic Plan. These audits will be scheduled as the next priority in future cycles.

University Audit maintains a “watch list” of Strategic Audits that will be rolled into the schedule as prior audit projects are completed. Based on the scoring criteria used by the department (discussed in greater detail in the attachment), which places a large weight on strategic impact, these audits (in alphabetical order) are likely to be scheduled in future cycles.

- Academic Advising
- Athletic Village Project Monitoring
- Business Services
- College of Health Professions & Sciences (FKA COHPA)
- Communications & Marketing
- Direct Connect/Transfers
- DSO - UCFAA
- Faculty workload
- Financial Aid
- HR - Hiring Process/Talent Acquisition
- Human Resources
- NCAA Compliance
- Registrar's Office
- Research - Technology Transfer & Intellectual Property
- Research Integrity/
- Research Misconduct
- Research Overhead Allocation and Distribution
- Rosen College of Hospitality Management
- Sustainability
- UCF Global
- Undergraduate Admissions

3. **Operational Excellence**—These are audits, while not at the level of impact of the prior category, provide opportunities for program performance evaluation with related process improvements, increase the clarity of mission and accountability to align with strategic objectives more closely. In addition, consideration will be given to projects with potential cost savings opportunities. Given the use of a weighted scoring model, they did not score as high as the Strategic category from a plan selection perspective, but would be considered if requested by management and the estimated amount of time and resources is feasible using a targeted project scope approach.

From an IT Audit perspective, University Audit is evaluating the use of an external firm to provide

co-sourced audit services. There is a slide in the attachment providing additional details.

Rationale

The Audit Plan focuses on covering the UCF Strategic Plan as its primary objective.

Implementation Plan

We will continue to follow the Audit Plan through the remainder of the year and inform the committee of any significant changes.

Resource Considerations

Audits will be performed based on the anticipated level of internal and co-sourced resources.

Conclusion

Staff will incorporate suggestions and feedback from the committee as part of the audit selection and scheduling process.



University Audit Plan Update

Audit and Compliance Committee Meeting

September 28, 2023

Future Audit Selection – Weighted Factors

Primary	Secondary	Tertiary
Mandatory requirement or requests by management, Board of Governors, or Board of Trustees	High visibility and reputational risk	First time audits or length of time since last audit
Impact on major university initiatives or strategic plan	Potential for consolidation and automation or cost savings opportunities	Potential for fraud risk
	Process and technology complexity; single point of failure; high degree of specialization or expertise	
	Significant changes to regulations, programs, procedures, management, organizational structure, or employee turnover	

Other Factors

- ❖ Timing and overall coverage; avoiding audit fatigue and coordinate with major initiatives and consulting engagements
- ❖ Audit work as an opportunity to provide UCF a competitive advantage
- ❖ Project scope and type (assurance vs advisory)
- ❖ Available staffing and skill sets
- ❖ Begin with the end in mind—what will be different as a result of this audit project
- ❖ Ongoing risk assessment work which impacts project scores and future schedule

IT Audit Strategy

- ❖ Departure of four IT auditors in the past two years
- ❖ Co-sourcing IT audits with external vendor partner
- ❖ Initial projects include:
 - Campuswide IT department risk assessment
 - Ransomware readiness and resiliency audit
 - Cloud usage and vendor management security audit



Board of Trustees

Audit and Compliance Committee

September 27, 2023

Agenda Item

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

Proposed Board Action

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.

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.

Supporting Documentation Included

Attachment A: Color Of Money Funding Verification Program

Facilitators/Presenters

Robert Taft, Chief Audit Executive



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

EXECUTIVE SUMMARY

Objective

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.

Summary of Key Observations/Recommendations

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 second year the report will be presented to the Audit and Compliance Committee.

There are four objectives for UCF’s Fraud Risk Management Program:

1. Prevent fraud (fraud risk assessment)
2. Detect fraud (hotline, monitoring techniques and training)
3. Respond to fraud (investigations, process, and policy improvements)
4. Report fraud (referral for prosecution, communication with regulatory agencies)

Additional Background

To support the successful completion of these objectives, there are six pillars of UCF’s Fraud Risk Management Program:

1. Management commitment to a zero-tolerance attitude towards fraud.
2. Maintaining an anti-fraud framework and evaluating scenarios and responses on a periodic basis.
3. Developing training for employees and other stakeholders to recognize potential fraud.
4. Providing clarity on the various options on where and how to report suspected fraud.
5. Thorough investigation of suspected fraudulent acts while protecting the rights of the reporting individual and the accused.
6. Appropriate level of disciplinary actions against employees and others who commit fraud.

Our discussion today will focus on Pillars 2 and 3.

Based on in-depth discussions with the UCF Board of Trustees Audit and Compliance and Committee Chair, University Audit has been charged with developing a program to prevent and detect frauds relating to the “colors of money.”

Money in the UCF operating budget comes from various sources that are grouped into four categories.

1. Education & General (E&G) E&G funds come from various sources including:
 - a) State allocations/appropriations from general revenue (primarily Florida’s sales tax)
 - b) State allocations/appropriations from the Educational Enhancement Trust Fund (lottery sales)
 - c) Student tuition and fees, net of waivers

E&G also includes carryforward, which is the prior year E&G unspent balance.

The other three funding categories are:

2. Auxiliary
3. Contracts and Grants (C&G)
4. Local Fees

There are specific rules linked to these funding sources that guide how funds are spent. These funds need to be tracked to make sure that each “color of money” is only used for approved purposes.

PowerPoint slides are provided as Attachment A to help guide the discussion in terms of the most likely “colors of money” fraud scenarios, along with preventative and detective internal controls available to monitor appropriate spending categories and activities. This discussion can be broadened to encompass other areas of fraud scenarios and risk mitigation responses that the committee is interested in discussing.

Regarding Pillar 3 of the Fraud Risk Management Program, as part of this session, a portion of a recent fraud prevention training video produced with the Association of Certified Fraud Examiners (ACFE) will be shown to the committee. The video will be required viewing for all UCF employees and highlights specific fraud cases, the impact of fraud on the organization, and what individual employees can do to reduce fraud risk.

Rationale

This program is a regulatory requirement and instances of fraud could distract from the successful implementation of the Strategic Plan as well as drain resources due to fraud losses and related investigations.

Implementation Plan

Annual reports will continue to be provided per the regulation.

Resource Considerations

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

Conclusion

Staff recommends the committee provide feedback based on their work experiences on potential fraud scenarios and successful fraud mitigation efforts used in their own organizations.



Color Of Money Funding Verification Program

Audit and Compliance Committee

09/27/2023

Primary Funding Scenarios of Concern (Page 1)

- A. E&G funds being used for inappropriate “color of money” activities based on management override of controls
- B. Inappropriate support (regardless of “color of money”) being provided to the university’s DSO (Direct Support Organizations) from UCF
- C. Inappropriate budget and fund transfers used to change the “color of money”
- D. Projects (like construction) where multiple “color of money” funding sources are available and need to be segregated for appropriate use through proper setup in Workday.

Primary Funding Scenarios of Concern (Page 2)

- E. Manual journal entries used to bypass company access security roles intended to restrict inappropriate “color of money” transactions.
- F. Ineffective process internal controls to prevent and detect “color of money” issues due to lack of end user testing and verification prior to being put into the production environment (including Workday quarterly releases).
- G. Inadequate exception reporting to identify questionable “color of money” transactions.

Phase 1- Sample Testing

- Use of sampling techniques for attribute testing a variety of spend categories and dollar amounts for both UCF and DSO transactions.
- Results of testing would be included in future updates to the committee.

Phase 2- Comprehensive Monitoring

1. Review process narratives provided to Florida Auditor General reflecting migration to Workday. The intent is to look for potential internal control improvement opportunities.
2. Review Workday configuration setup to determine if it is appropriately enforcing transaction restriction rules.
3. Review business process design, including roles approving:
 - Budget Transfers/Amendments
 - Internal Service Delivery and other Batch uploads
 - Journal Entries
 - Intercompany Transfers

Comprehensive Monitoring (cont'd)

4. Review account posting rules, custom validations, and “allowed worktags” to enforce and restrict fund usage.
5. Review security setup: Who can initiate and approve intercompany transfers and transactions for both DSO and Foundation accounting groups.
6. Identify existing exception reports used to flag transactions of concern and determine the need to create new reports and verify that all available reports are actively reviewed.



Board of Trustees

Audit and Compliance Committee

September 27, 2023

Agenda Item

DISC-3: University Compliance, Ethics, and Risk Update

Proposed Board Action

N/A

Authority for Board of Trustees Action

N/A

Supporting Documentation Included

Attachment A: University Compliance, Ethics, and Risk Update

Attachment B: Office of Enterprise Risk and Insurance Management Update

Facilitators/Presenters

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



DISC-3: University Compliance, Ethics, and Risk Update

EXECUTIVE SUMMARY

Objective

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. The current update includes the *IntegrityStar* winners for 2023 in support of the university's goal of becoming a Best Place to Learn and Work and an update on efforts to identify efficiencies and implement best practices in the Enterprise Risk and Insurance Management program.

Summary of Key Observations/Recommendations

Compliance and Ethics Program Updates:

- *IntegrityStar* Award Winner: Recognized in the March 2023 edition of the *IntegrityStar* Alison Cares, PhD, Associate Professor of Sociology, for her outstanding contributions and support of the university's Title IX compliance and education program.
- *IntegrityStar* Award Winner: Recognized in the July 2023 edition of the *IntegrityStar* Dr. Manoj Chopra, Associate Dean for Academic Affairs and Professor of Civil Engineering, College of Engineering and Computer Science (CECS), for his commitment to the university's process for evaluating and investigating concerns raised through the UCF IntegrityLine and for his support of the university's Comprehensive Compliance Program.

Enterprise Risk and Insurance Management Update:

- Centralization identified opportunities to eliminate duplicate coverages and transition to more affordable insurance options.
 - College and Unit financial savings - ~\$30,000
- Transitioned approach for automotive insurance and certain lines of equipment coverage to self-insurance model. Transition supports consistency in claims handling across all university departments and provides opportunity to implement risk mitigation strategies.
 - Financial savings - ~\$210,000

Additional Background

N/A

Rationale

The requirement of an effective Compliance and Ethics program includes providing incentives for compliance and ethical conduct. The *IntegrityStar* award recognizes employees who exemplify ethical conduct and support the university's efforts to foster compliance, ethical conduct and accountability. These awards serve to recognize employees, and incentivize other employee behavior in support of a Best Place to Learn and Work and in compliance with the elements of an effective program.

The Office of Enterprise Risk and Insurance Management continues to implement a strategy focused on three key elements: (1) Efficiency, (2) Coverage, and (3) Expanded Risk Initiatives. These efforts continue to mitigate risk exposure to the university and the associated financial impacts.

Implementation Plan

N/A

Resource Considerations

N/A

Conclusion

Highlight's of University Compliance, Ethics, and Risk activities are provided to assist the committee in fulfilling their responsibility to provide oversight and be knowledgeable of the program. Committee members are encouraged to ask questions and provide feedback related to the compliance, ethics, and risk program.



University Compliance, Ethics, and Risk Update

Board of Trustees Audit and Compliance Committee – September 27, 2023

A Best Place
to Learn and
Work



IntegrityStar Award

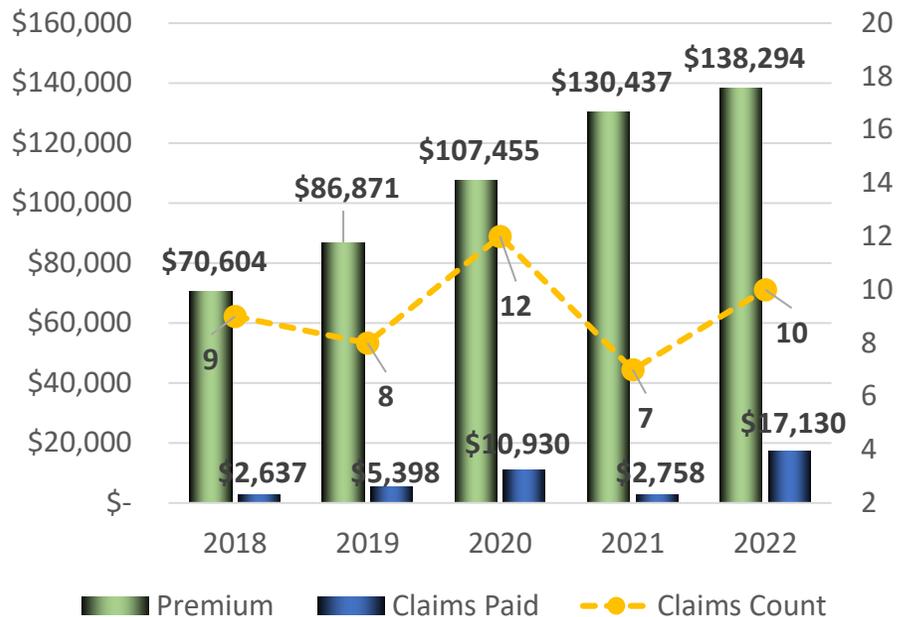


Enterprise Risk and Insurance Management Update

— Auto Insurance

- Move to a self-insurance model for physical damage
- Liability will continue to be covered by the state plan
- Use savings to address gaps, provide plan reserve, and meet rising insurance premiums.

5 Year Loss Analysis



- ❑ Loss ratio for covered vehicles average less than 10% but only represents a portion of all university vehicles
 - ❑ Workday reflects 416 university owned / leased vehicles
 - ❑ 40% of which have insurance coverage
- ❑ Purchase of coverage for the entire fleet may be cost prohibitive
- ❑ Current approach to physical damage coverage results in decentralized, accidental self-insurance and lack of visibility into repair costs for vehicles



University Compliance, Ethics and Risk Office

Office of Enterprise Risk and Insurance Management Update

The Office of Enterprise Risk and Insurance Management is responsible for establishing and implementing a risk and insurance strategy that protects university assets including its employees, property, and financial position. The team works with leadership, internal stakeholders, and external partners to execute this strategy including:

- Procuring and managing university insurance programs
- Administering the university’s incident and claims process
- Leading and collaborating on risk mitigation initiatives
- Advising and consulting with campus partners on risk and insurance matters

The team’s insurance program oversight includes the following:

Insurance Program Administration	Fiscal Year 2022	Fiscal Year 2023
Insurance Program Budget	\$5,715,365	\$5,345,824
Number of Insurance Policies	37	38

Claims Management	2022	As of 8/1/2023
Total Incident Activity	48	51
New Claims	29	19
New Incidents	11	22
Prior Year	8	10

The Office of Enterprise Risk and Insurance Management continues to implement a strategy focused on three key elements: (1) Efficiency, (2) Coverage, and (3) Expanded Risk Initiatives.

1. Efficiency

Pursue efforts to administer the university’s insurance program most effectively.

- Centralized management of university insurance coverages to support a comprehensive view of premiums and coverage. Centralization identified opportunities to eliminate duplicate coverages and transition to more affordable insurance options.

- Departmental financial savings - ~\$30,000
- Executed enterprise risk and insurance brokerage and consulting services ITN to streamline broker partners from four to one allowing for more intentional strategic decision-making regarding the insurance program. Efforts simplified various elements of insurance program administration including renewal, payment processing, and claims handling.
- In consultation with the new broker, worked with insurance carriers to restructure insurance coverage renewal dates. This change supports more efficient interaction with university partners as well as minimizes budgetary compliance risk due to premium payment timing.

2. Coverage

Implement a robust, pragmatic insurance coverage strategy.

- Transitioned approach for automotive insurance and certain lines of equipment coverage to self-insurance model. Transition supports consistency in claims handling across all university departments and provides opportunity to implement risk mitigation strategies.
 - Financial savings - ~\$210,000
- Continual evaluation of the current insurance program to identify opportunities to employ more comprehensive coverage and address gaps.
- Assessing equipment insurance options to expand coverage affordably and efficiently to a larger set of assets. Implementation will provide more consistent and complete coverage for a wider variety of perils.

3. Expanded Risk Initiatives

Strengthen pre-emptive and responsive risk mitigation activities.

- Use savings from more efficient and thoughtful administration of the university's insurance program to address resource gaps in the Enterprise Risk and Insurance Management Program and to provide the reserve for accident claims. This resource will be focused on proactive physical risk identification, incident / accident investigations, university-wide incident reporting, and administration of the automotive self-insurance program.
- In collaboration with university stakeholders, a vehicle safety and use policy to promote safe driving behavior and set guidelines and expectations regarding proper and safe use of vehicles when used on university business will be developed.



Board of Trustees

Audit and Compliance Committee

September 27, 2023

Agenda Item

INFO-1: 2022-2023 Work Plan Status of All Activities

Proposed Board Action

N/A

Authority for Board of Trustees Action

N/A

Supporting Documentation Included

Attachment A: 2022-2023 Work Plan Status of All Activities

Facilitators/Presenters

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



INFO-1: 2022-2023 Work Plan Status of All Activities

EXECUTIVE SUMMARY

Objective

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 2022-2023 Compliance and Ethics Annual Work Plan and includes the final status of the activities completed from July 1, 2022, through June 30, 2023.

Summary of Key Observations/Recommendations

- Some key highlights include:
 - Youth Protection Program Update:
 - The office oversaw a total of 133 youth programs during this fiscal year.
 - Total UCF hosted programs: 42 (32%)
 - Total Third-party hosted programs: 91 (68%)
 - Of the 133 youth programs, 35 were overnight programs (26%)
 - Total number of minors served during this fiscal year: approximately 20,000.
 - UCF IntegrityLine
 - Provided administration and oversight of the UCF IntegrityLine including the review and tracking of all reports until completion, data compilation, trend review, and reporting.
 - Received 250 new reports through the UCF IntegrityLine alleging misconduct in this fiscal year, a slight decrease from the 297 submitted last year.
 - Foreign Influence
 - In response to Florida Senate Bill 846 Agreements of Educational Entities with Foreign Entities and revised draft Board of Governors (BOG) Regulation 9.012 Foreign Influence, formed and chaired the SB 846 work group. Oversaw the process to identify existing agreements with foreign countries of concern and worked with the appropriate offices to terminate agreements, as necessary.
 - Upon invitation, the vice president for compliance, ethics, and risk presented to the Board of Governors UCF's Foreign Influence Red Flags Program during the June 22, 2023, Audit and Compliance Committee meeting at USF.

Additional Background

N/A

Rationale

The annual workplan serves to support the Audit and Compliance Committee's requirement to be knowledgeable of the compliance and ethics program with respect to its implementation and effectiveness. Chapter 8 of the Federal Sentencing Guidelines and BOG Regulation 4.003 requires the committee to be knowledgeable of the program and that the chief compliance and ethics officer regularly provide updates on the program's activities. To assist the committee in fulfilling these requirements, the workplan is laid out consistent with the required elements of an effective compliance and ethics program. Updates and the opportunity for discussion by Committee members are provided to ensure that the elements of an effective program and the Committee's charter are met.

Implementation Plan

The Committee will continue to receive updates on the planned activities during each Committee meeting.

Resource Considerations

There are no resource considerations.

Conclusion

The compliance and ethics program completed the 2022-2023 Work Plan activities fulfilling the requirements of an effective compliance and ethics program. University Compliance and Ethics status of activities are provided to assist the Committee in fulfilling their responsibility to provide oversight and be knowledgeable of the program. Committee members are encouraged to ask questions and provide feedback related to the program activities.



University Compliance, Ethics and Risk Office

2022-2023 Work Plan – Status of All Activities July 1, 2022 – June 30, 2023

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 2022-2023 Compliance and Ethics Annual Work Plan and includes the final status of the activities.

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

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

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, November, January, March, and May.
- Updates included the bi-annual Foreign Gifts and Contract Information report submission to the Board of Governors and the US Department of Education; topics covered during the annual SUS Compliance and Ethics Consortium meeting; the 2022 Annual Security Awareness training and InfoSec awareness campaigns; updates on research program requirements to remain in compliance with the National Security Presidential Memo-33. Additional updates included the release of the 2023 Annual Notice to all employees; the challenges of artificial intelligence and academic integrity; and the 2-006 Digital Accessibility policy and the efforts to provide resources to support faculty and staff to obtain compliance with the American Disabilities Act requirements.

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

- Continued 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.
- Assisted the Clery Compliance Analyst with re-launching the Campus Security Authority (CSA) identification project. Met weekly and completed review of all job codes within two Divisions. Worked with the kNEXT Team to create CSA tags in Workday for identified CSA positions.

2. *Develop Effective Lines of Communication*

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

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

- Developed and issued three editions of the *IntegrityStar* newsletter:
 - July 2022 edition featured articles that highlighted two new university policies and a fictional story involving a situation that illustrates making ethical choices.
 - Included a cartoon, a video, and FAQs related to the ethical choices fictional story.
 - “Case Corner” article covered IntegrityLine reports submitted by students that resulted in a corrective action.
 - November 2022 edition featured articles that present the 2022 Compliance and Ethics Culture Survey results, the 2021 UCF IntegrityLine Report, and a preview of Compliance and Ethics Week trainings and activities.
 - Included a cartoon and video related to Compliance and Ethics Week, and FAQs related to questions and comments received through the Culture Survey.
 - “Case Corner” article covered IntegrityLine reports that were investigated and substantiated. One case involved retaliation and the actions the university took in response.
 - March 2023 edition featured articles highlighting April as Child Abuse Prevention Month and provided reminders on the university’s Youth Protection Program, Requests for Accommodations Based on Disability, Religious Practice, or Pregnancy Related Condition, and an overview of the office of University Audit.
 - Included a Child Abuse Prevention Month video, and FAQs related to frequently asked questions our office receives on the Youth Protection Program requirements.
 - “Case Corner” article covered a case involving the Youth Protection Program that resulted in corrective action and improvements in the Program to keep minors safe on our campus.

- New Privacy Points section contained privacy tips while traveling.
- Working with UCF IT, the department piloted the university's new email distribution service, Sendgrid, when distributing the November 2022 *IntegrityStar*. Based on the success of the pilot, the office permanently transitioned to Sendgrid as the primary distribution service provider.

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 OIE policies.
- Promoted the UCF IntegrityLine in the July 2022 edition of the *IntegrityStar* newsletter; continued promoting the IntegrityLine in compliance videos; on the office's 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

- 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.
- As required by Section 117 of the Higher Education Act, compiled a list of all UCF gifts and contracts with foreign entities and reported the following:
 - 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 July 31, 2022, deadline.
 - Nine foreign gifts and contracts exceeding \$250,000 to the U.S. Department of Education and 13 foreign gifts and contracts exceeding \$50,000 to the Florida Board of Governors by the January 31, 2023, deadline.
- Responded to an inquiry by the Office of the BOG Inspector General and Director of Compliance (BOG IG) regarding UCF's reporting to the Board regarding denied applicants and travel under Florida's Foreign Influence Act.
- In response to the BOG IG's October 24, 2022, Data Request, prepared and submitted the Certification of Foreign Influence Legislation Compliance (Non-Gifts-Related) on behalf of UCF and provided copies of the supporting materials prior to the November 8, 2022, deadline.
- At the request of the BOG IG, participated in a meeting with their office, BOG General Counsel, SUS compliance and ethics officers and attorneys in December 2022 to discuss the BOG IG Foreign Gifts Inspection outcomes. The BOG IG distributed the final report and updated BOG guidance document following the meeting.

- Responded to an inquiry by the National Science Foundation regarding a Small Business Innovation Research grant awarded to a former student.
- In response to the Board of Governor's February 28, 2023, Data Request, obtained information to prepare and submit the SB 846 Agreements of State Colleges and State Universities with Foreign Entities template on behalf of UCF prior to the March 3, 2023, deadline.
- Continued to monitor the UCF Office of Military and Veteran Student Success' submission of completed Corrective Action Plan items to the Department of Defense (DoD) in response to their findings from the 2022 Institutional Compliance Program review 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 DoD review included submitting a self-assessment in April 2022, a Corrective Action Plan in August 2022, a revised plan in October 2022, and evidence of completion of all action items by January 25, 2023. On February 20, 2023, the DoD issued a letter to the president confirming UCF had satisfactorily completed the Institutional Compliance Program review with no further action required.
- On behalf of the president and Board of Trustees, prepared the annual research exemption report and submitted the report in February 2023 to the governor and legislature as required by state statute.
- In response to the BOG's May 18, 2023, Data Request, coordinated with the appropriate offices to prepare and submit feedback to the draft amendment to BOG Regulation 9.012, Foreign Influence by the May 31, 2023, deadline.
- Upon invitation, the vice president for compliance, ethics, and risk presented to the Board of Governors UCF's Foreign Influence Red Flags Program during the June 22, 2023, Audit and Compliance Committee meeting at USF.
- Responded to the BOG IG's June 13, 2023, invitation to provide feedback on the updated draft OIGC Notification Protocol by the June 28 deadline.

MAINTAIN AND PROMOTE THE COMPLIANCE AND ETHICS WEBSITE

- Promoted the compliance and ethics website in the University Compliance and Ethics pamphlets distributed during new employee orientation, the benefits fair, and tabling events.
- Updated the website to include the July 2022, November 2022, and March 2023 editions of the *IntegrityStar*, revisions to the Training page, Enterprise Risk and Insurance content and forms, Board of Trustees Audit and Compliance Committee approved revised Charter, Youth Protection resources, removed outdated files, added user friendly buttons to important links for better visibility, and updated the Our Staff page.
- Hired a Federal Work Study student employee and collaborated with Academic Affairs' web developer to assist the office with updating the theme of the University Compliance and Ethics website.

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 the August 2022 new faculty orientation.
- Provided the UCF Employee Code of Conduct, office brochure, privacy compliance pamphlet, Speak Up wallet cards, and UCF IntegrityLine Speak Up earbuds to employees during the October 2022 UCF Benefits Fair.
- 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.
- Developed and published a new Gifts and Honoraria brochure.

3. *Conduct Effective Training and Education*

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

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

- Number of new employees during this fiscal year who took the online course and passed the final quiz:
 - Employee Code of Conduct / Speak Up! = 3,671
 - Potential Conflicts – Florida Code of Ethics for Public Officers and Employees = 3,256

PROVIDE ETHICAL LEADERSHIP TRAINING

- Provided Ethical Leadership training on May 31 through Human Resources

LAUNCH EIGHTH ANNUAL COMPLIANCE AND ETHICS WEEK AWARENESS CAMPAIGN

- Compliance and Ethics Week activities commenced November 7-11, 2022, which included three short video training modules on the topics of respect, misuse of resources, and retaliation, and an engaging activity where employees could create their own ethical superhero and/or submit a photo of themselves dressed as an ethical superhero.
- There were 117 employees who participated in the campaign as follows:
 - Mission Impossible II video (Misuse of Resources): 116 employees viewed
 - Mini Superheroes video (Respect): 114 employees viewed
 - Mini Superheroes video (Retaliation): 115 employees viewed
 - Create your own Ethical Superhero activity: 7 employees submitted entries
 - Photo dressed in an Ethical Superhero costume: 2 employees submitted photos
- Distributed 75 prizes to randomly selected employees.

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

- Continued to promote the online training modules to employees.
- Total number of existing employees who took the online courses and passed the final quiz during this reporting period:
 - Gifts and Honoraria = 18
 - Potential Conflicts – Florida Code of Ethics for Public Officers and Employees = 243
 - Protection of Vulnerable Persons = 63

ISSUE ANNUAL MEMO ON VULNERABLE PERSONS ACT

- Annual memo was distributed 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 on September 26, 2022: 7,374
 - Number of employees completing the training by the deadline: 5,913
 - Implemented follow up process for delinquent training. By December 31, 2022, there were 7,012 (99.43%) completed.
 - Reached 100% completion by March 31, 2023, with 7,175 completed (199 employees were removed due to separation from the university).
- The 2023 Code of Conduct refresher training is in development and will be finalized for launch in September 2023.

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

- Required Youth Protection training was completed by 718 program staff working with minors during this reporting period.
- Implemented a mandatory Overnight Youth Program Staff training during this reporting period. Two hundred program staff supervising minors overnight completed the training.

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

- Provided the Information Security Office (ISO) privacy-relevant content for PegaSec 2022, UCF's annual cybersecurity conference that took place in October 2022.
- Reviewed the newly developed annual security and privacy course, provided feedback and developed privacy content. The inaugural annual mandatory security and privacy course was launched on November 30, 2022.
 - Total employees auto enrolled on November 30, 2022: 12,809
 - Total employee completions by June 30, 2023: 8,973 (84%)

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.
- Reviewed and updated the office's online training courses: Gifts and Honoraria, Potential Conflicts, and new hire Code of Conduct training and added to Workday, effectively transitioning all online training from Webcourses beginning January 1, 2023.
- Hosted the SUS Compliance and Ethics Consortium in-person meetings December 12-13, 2022.
- Worked with the kNEXT Training Team to develop automated notifications to the HR Business Center Leaders reminding them to track completion of required new hire compliance training. Notifications began March 1, 2023.
- Updated the comprehensive compliance and ethics training plan with input from compliance offices and partners.
- Reviewed and revised the Resources for Supervisors training.
- Participated in and contributed compliance related information at the UCF Learning & Development Community of Practice workgroup meetings and Leadership Competency Model Sub-team.
- Responded to 589 training related inquiries and 105 general compliance and ethics related inquiries.

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. University policy was posted for public comment, reviewed by the University Policies and Procedures Committee on October 26, 2022, and approved by the president on November 3, 2022. In mid-November 2022, in response to the United States District Court for the Northern District of Florida's preliminary injunction prohibiting enforcement of portions of Florida Statutes Section 1000.05 (the Florida Educational Equity Act) and Florida Board of Governors Regulation 10.005 (Prohibition of Discrimination in University Training or Instruction), both the university regulation and policy were suspended pending further court action.
- In response to new and pending privacy legislation with extraterritorial impact to UCF (California Privacy Rights Act, Virginia Consumer Data Protection Act, Connecticut Data Privacy Act, Colorado Privacy Act, and Utah Consumer Privacy Act), Privacy Compliance performed an analysis on the university's risk exposure and met with the Office of the General Counsel to establish the university's approach to compliance with the new laws. The laws impose requirements related to updating privacy notices, timely processing of data subject access requests, and managing customer data handling preferences. UCF had already established processes and procedures for handling data subject access requests, opting individuals out of marketing and other

communications, and routine updates to the online Privacy Notice. Privacy Compliance has established periodic meetings with departments that access personal information to ensure processes and procedures are followed and evolve in accordance with new laws, regulations, and industry best practices.

- 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 2020-2022 and updated the biennial review report to reflect those efforts. Met with the committee in April 2023 and finalized the Drug and Alcohol Prevention Program Biennial Review Report.
- In response to Florida Senate Bill 846 Agreements of Educational Entities with Foreign Entities and revised draft Board of Governors (BOG) Regulation 9.012 Foreign Influence, formed and chaired the SB 846 work group. Oversaw the process to identify existing agreements with foreign countries of concern and worked with the appropriate offices to terminate agreements as necessary.

4. *Revise and Develop Policies and Procedures*

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

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 29 policies, an increase from 19 last year.
- 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. The policy was approved by the president effective February 2023.
- Revised university policy 2-700 Reporting Misconduct and Protection from Retaliation to include updates made to the Nondiscrimination Policy and to clarify retaliation. Draft policy distributed to Faculty Senate and College Policy Liaisons for input prior to submission to the University Policies and Procedures Committee to review at the June 2023 meeting.
- Updated resources on the online University Policy Library.
- Worked with Human Resources and Faculty Excellence to revise university policy 3-008 Employment of Relatives as part of the five-year review, distributed to Faculty Senate and College Policy Liaisons for input and made edits based on feedback obtained.

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. The Collaborative reviewed three draft policies during this fiscal year.

5. Conduct Internal Monitoring and Compliance Reviews

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 2021-2022 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 2022-2023 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.
- Developed and implemented the 2022-2023 COI Communication and Implementation plan which included multiple communications to employees to prepare them for the launch of the new Huron COI system.
- Working with the ARGIS support team, re-distributed the prior year’s disclosure to all employees who had at least one outside activity disclosed to assist them with preparing their disclosure in the new system.
- Developed and delivered Huron COI training sessions for disclosers, reviewers, and COI Coordinators:

Training Schedule		
Group	Date	Time
Disclosers	October 26th 2022	10AM – 12PM
	October 28th 2022	2PM – 4PM
	November 3rd 2022	10AM – 12PM
	November 17th 2022	2PM – 4PM
Supervisors	October 27th 2022	10AM – 11AM
	November 2nd 2022	1PM – 2PM
COI Coordinators	October 26th 2022	2:30PM – 3:00PM
	November 2nd 2022	10AM – 10:30AM

- Hosted virtual COI Office Hours to provide employees 1-1 assistance with preparing their disclosure:
 - November 4, 8, 14, and 29
- Developed and posted user guides and guidance materials to the Huron COI system and the UCER COI website.
- Prior to the launch of the new Huron COI system, and during this reporting period, completed 10 outside activity disclosure reviews via email (October 1 - October 30, 2022).

- Launched the 2022-2023 outside activity and financial interest reporting using the new Huron COI system on October 31, 2022, with a November 30, 2022, deadline:
 - Of the 4,514 users required to disclose, 4,139 submitted by November 30 achieving a 91.7% compliance rate with the 30-day deadline.
 - Implemented the delinquent follow up process and by year end, reached 98% completion rate.
 - 100% completion achieved by February 7, 2023.
- A total of 4,897 disclosures (a decrease from 5,109 last year but an increase from the 4,344 the previous year) and 394 amendments (up from 177 last year and 66 the year prior) were submitted to date. Disclosures with at least one outside activity reported are reviewed by the office and this year there were 1,619 (an increase from 1,525 last year and 1,306 the year prior), with potential conflicts identified in 95 requiring a monitoring plan or annual update to a monitoring plan (a decrease from 105 last year but increase from the 53 the year prior). Three disclosures were unapproved due to identified conflicts that could not be mitigated. At the time of this report, 90 disclosures are still under review.
- Foreign influence red flag reviews were completed for each positive response to financial interests and outside activities with foreign entities. During this disclosure year, completed 54 red flag reviews. Two contained at least one red flag or potential risk that resulted in additional awareness provided to the employee.
- Ensured compliance with foreign influence inquiry COI procedures. One employee failed to complete the annual disclosure process within 90 days prompting a foreign influence red flag review. No red flags were identified.
- Reviewed 127 disclosed relatives for potential conflicts (a decrease from 401 last year and 232 the year prior).
- Received and responded to 590 separate requests for assistance with outside activity and conflict of interest support (an increase from 373 last year). This number was especially high this fiscal year due to disclosers using the Huron COI system for the first time.
- Received and completed a total of 74 reviews (slight decrease from the 78 completed last year but an increase from the 57 the year prior) of potential conflicts of interest associated with attendance at conferences or events sponsored by vendors or receiving discounts or gifts.
- Reviewed and provided feedback on 14 research exemption requests (decrease from 31 the year prior but slight increase from the 13 the prior year) and coordinated with the provost, president, and Chair of the Board of Trustees for their approval as required by state statute.
- Met with the Office of Contract Compliance and Administrator Support and the Office of the General Counsel to discuss required modifications to Article 19 for compliance with Florida statute.
- Reviewed and provided feedback on the revised College of Medicine Industry Relations Policy and Guidelines.
- Obtained one informal opinion from the Florida Commission on Ethics resulting in a favorable outcome allowing the faculty member to engage in an outside activity which would have otherwise been prohibited.

MANAGE UNIVERSITY-WIDE YOUTH PROTECTION PROGRAM

- This fiscal year processed a total of 153 submitted registrations (131 in-person/ 10 virtual), approving 141 and sending one registration back to the program sponsor for additional information, and cancelling 12 registrations upon request by the program sponsor.
- The office oversaw a total of 133 youth programs operated during this fiscal year.
 - UCF hosted programs: 42 (32%)
 - Third-party hosted programs: 91 (68%)
 - Of the 133 youth programs, 35 were overnight programs (26%)
 - Total number of minors served during this fiscal year: approximately 20,000
- Revised the Insurance Enrollment form for UCF Youth Programs and for third-party programs. Posted the form on the Resources page on the Youth Protection webpage.
- Worked with Enterprise Risk and Insurance to create a check list for third-party programs to review insurance requirements and communicate any deficiencies during the registration review process.
- 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 of submitted registrations.
- 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 a new training required for all staff supervising minors overnight.
- Developed and published a YPP Incident Report form within Squire that allows program sponsors and program staff to report incidents associated with the respective youth program.
- Worked with five youth programs to resolve issues of non-compliance.
- Developed, revised, and posted to the YPP Resources webpage a Help Guide for Program Sponsors to assist them with registering youth programs in Squire.
- Participated in Big 12 Youth Protection Network meetings.
- Responded to 564 Youth Protection Program related inquiries.

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.
- Initiated and oversaw UCF's engagement with Dun & Bradstreet to evaluate the university's 12,000+ suppliers to identify those with a foreign parent. Provided results to UCF Procurement Services to ensure accurate foreign source reporting under Florida statute.
- Revised foreign source reporting procedures based on newly revised BOG guidance and re-distributed the procedures to impacted departments as well as a reminder of the January 2023 reporting deadline.
- Language regarding foreign entities seeking to engage in business with UCF was posted to UCF research and procurement websites to support awareness of Florida Statute 286.101.

DEVELOP AND MANAGE UNIVERSITY-WIDE PRIVACY PROGRAM

- During this fiscal year, processed a total of 72 Data Subject Access Requests.
- Reviewed, provided guidance, and approved 74 contracts, along with eight Reciprocal Student Exchange agreements.
- Reviewed and processed 48 Vendor Risk Management requests.
- Performed 35 Institutional Review Board Research-related ancillary reviews.
- Reviewed and resolved two data privacy concerns submitted by students.
- Worked with IT representatives to address concerns with vulnerability assessment results related to HIPAA for the Communications Disorders Clinic and Physical Therapy Clinic.
- Worked with the University Registrar on 15 Family Educational Rights and Privacy Act related reports/issues.
- Reviewed and investigated five HIPAA concerns.
- Addressed a parent concern regarding the use of Social Security numbers for Florida Prepaid Scholars Program.
- Reviewed and responded to nine IntegrityLine cases.
- Opened a Workday case regarding use and sharing of employee photos and followed up with HR on the Workday case.
- Researched and responded to a Registered Student Organization (RSO) personal data concern.
- Created a Security and Privacy Guidance Document for RSOs to help safeguard personal data in response to a concern that was raised.
- 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.
- Member and partner within UCF's Data Governance Council functioning as data privacy subject matter expert and advising on data safeguards, relevant laws, and best practices.
- Member of the UCF Data and Analytics Reporting Ecosystem (DARE) Working Group.
- Active participant in the Office of the Chief Information Officer team meetings to provide privacy updates and guidance and keep pace with IT-related projects involving data of concern.
- Met with peer privacy officers and practitioners to discuss industry challenges and solutions during events hosted by EDUCAUSE, the Information Systems Security Association of Central Florida.
- Updated UCF's online Privacy Notice after working with the Web Development & Digital Strategy team.
- Updated UCF's Personal Data Map.
- Contributed to revisions made to the UCF Business Associate Agreement (BAA) template.
- Developed new HIPAA Standard Operating Procedures for the department.
- Contributed to an IRB Guidance Document on Data Security Best Practices.
- Contributed to the Office of the General Counsel's Office Procurement Contracts Checklist.
- Audited FERPA training within Workday and provided feedback to the University Registrar.

- Contributed to the creation of two resource documents for UCF's Office of the General Counsel's.

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.

REVIEW THE UCF INTEGRITYLINE AND DEPARTMENT DATABASE FOR TRENDS AND RISK AREAS AND ADDRESS APPROPRIATELY

- Prepared the UCF IntegrityLine Report for calendar year 2022. In response to a trend identified in 2019 related to a spike in the number of reports submitted to the IntegrityLine regarding Offensive or Inappropriate Communication the office collaborated with Human Resources to develop a communication, education, and awareness campaign to increase civility in the workplace.
 - Throughout 2020, 2021, and 2022, the office delivered significant training and education on this topic while monitoring the IntegrityLine reports and culture survey responses to gauge the effectiveness of the efforts.
 - In 2020, likely due to increased awareness efforts and marketing of the IntegrityLine, there was a sharper rise in the reports submitted regarding this issue type. By 2021, the reports leveled out with the same number reported the prior year with a total of 88 reports. In 2022 there was a dip to 66 reports regarding Offensive or Inappropriate Communication suggesting that the workplace is improving in this area.

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

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 250 new reports through the UCF IntegrityLine alleging misconduct in this fiscal year, a slight decrease from the 297 submitted last year.
- Triaged incoming IntegrityLine 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. Two hundred and sixty (260) IntegrityLine cases were investigated and closed during the fiscal year, a decrease from 335 closed last year.
- University Compliance and Ethics received 12 new reports of potential misconduct made directly to the office and nine cases that were under review were completed and closed.
- Responded to 14 public records requests for IntegrityLine and investigation records during this fiscal year.

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.

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

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

DEVELOP AND PROMOTE COMPLIANCE AND ETHICS INCENTIVE OPPORTUNITIES

- Recognized *IntegrityStar* Award winners:
 - 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.
 - November 2022 edition of the *IntegrityStar* Aubrey Jayanama, kNEXT Learning Management Lead, for her outstanding support of the university's compliance and ethics training program.
 - March 2023 edition of the *IntegrityStar* Alison Cares, PhD, Associate Professor of Sociology, for her outstanding contributions and support of the university's Title IX compliance and education program.
- Introduced three 2022 *IntegrityStar* Award winners at the November 2022 Board of Trustees Audit and Compliance Committee meeting where one of the award winners addressed the Committee on what compliance and ethics, as well as winning the award, meant to her.
- During Compliance and Ethics Week November 7-11, 2022, awarded 75 employees prizes for their participation in the week's activities.

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

- Highlighted in the July 2022, November 2022, and March 2023 editions of the *IntegrityStar* a total of 22 new and revised UCF policies and 24 new and revised regulations. Also included were three repealed regulations.
- During this fiscal year, distributed six campus-wide emails to employees alerting them of the approval of all new and revised 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.

8. Measure Compliance Program Effectiveness

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 2021-2022 which included the activities of our compliance partners and programs across the university. The report was 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.
- Reviewed and revised the compliance partner survey to be distributed in July 2023 to gather information for the 2023 annual report.

DEVELOP, MEASURE, AND TRACK DEPARTMENT PROCESS IMPROVEMENT EFFORTS USING THE UNIVERSITY ASSESSMENT PROCESS

- The 2021-2022 results report, and 2022-2023 assessment plan were submitted for review and approved by the Divisional Review Committee.

9. New Regulations and Special Projects

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

- Continued as a Team Lead within NIST Privacy Workforce Public Working Group Team 3.

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.

PARTNERED WITH HUMAN RESOURCES TO ENSURE COMPLIANCE WITH EMPLOYEE ACKNOWLEDGMENT OF THE EMPLOYEE ANNUAL NOTICES

- Due to the requirements contained in The Drug Free Schools and Communities Act passed in 1986 and amended in 1989 as part of the reauthorization of the Higher Education Act, all higher education institutions that receive federal funding must execute a drug and alcohol abuse prevention program for its campus community and annually notify all students and employees, in writing, of the program. Human Resources has met the employee notice requirement by including the drug and alcohol abuse prevention program in the Employee Annual Notices. This year, Human Resources requested assistance from University Compliance and Ethics to ensure 100% completion by all employees.
- 2022 Annual Employee Notices:
 - Upon receipt of this project, the office identified delinquents from 2022. The 2022 Annual Employee Notice was transitioned to Workday prompting auto enrollment of 1,448 delinquent employees who immediately began receiving email reminders.
 - As of March 31, 2023, 932 employees completed the acknowledgement, bringing

- the compliance rate to 83% (268 employees were removed due to separation from the university).
- By end of the fiscal year, 1,075 (97%) employees completed the required acknowledgement (328 total employees were removed due to separation from the university).
 - 2023 Annual Employee Notices:
 - Assisted Human Resources with the course set up in Workday and drafted automated notification language.
 - The 2023 Employee Annual Notice launched on March 28, 2023, with a deadline of completion by April 27, 2023.
 - Number of employees auto enrolled: 7,411
 - By March 31, 2023, just three days from launch, 3,580 employees completed the acknowledgment (48% completion).
 - Number of employees that completed the acknowledgement of receipt by the deadline: 6,569 (90%)
 - Number of employees that completed the acknowledgement of receipt by June 30, 2023: 7,005 (99.82%)



Board of Trustees

Audit and Compliance Committee

September 27, 2023

Agenda Item

INFO-2: Compliance and Ethics Annual Work Plan 2023-2024

Proposed Board Action

N/A

Authority for Board of Trustees Action

N/A

Supporting Documentation Included

Attachment A: Compliance and Ethics Annual Work Plan 2023-2024

Facilitators/Presenters

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



INFO – 2: Compliance and Ethics Annual Work Plan 2023- 2024

EXECUTIVE SUMMARY

Objective

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 Work Plan to the Audit and Compliance Committee of the Board of Trustees detailing the office's efforts that support an effective program. The Annual Work Plan includes the planned activities that the office will perform from July 1, 2023, through June 30, 2024, to meet those requirements.

Summary of Key Observations/Recommendations

As an established compliance and ethics program, most planned activities are consistent from year to year. Additionally, unplanned activities will occur and be reported to the Committee to meet regulatory changes, the university's needs, and external compliance requests. The following initiatives that were not on last year's work plan but have been included this year include:

- Update and publish a revised UCF Employee Code of Conduct.
- Work with Human Resources to incorporate compliance and ethics as a performance measure when developing a new employee appraisal template.
- To ensure compliance and transparency, serve as a member of the workgroup charged with evaluating the reporting of research expenditures to the NSF HERD survey.

Additional Background

N/A

Rationale

The Annual Work Plan serves to support the Audit and Compliance Committee's requirement to be knowledgeable of the compliance and ethics program with respect to its implementation and effectiveness. Chapter 8 of the Federal Sentencing Guidelines and BOG Regulation 4.003 requires the Committee to be knowledgeable of the program and that the chief compliance and ethics officer regularly provide updates on the program's activities. To assist the Committee in fulfilling these requirements, the Work Plan is laid out consistent with the required elements of an effective compliance and ethics program. Updates and the opportunity for discussion by Committee members are provided to ensure that the elements of an effective program and the Committee's charter are met.

Implementation Plan

This update includes the planned activities for 2023-2024.

Resource Considerations

There are no resource considerations.

Conclusion

UCF's compliance and ethics program continues to align with the elements of an effective program as required by the Federal Sentencing Guidelines and the Board of Governors Regulation 4.003. The program is designed to evolve and meet the dynamic needs of the university. The Annual Work Plan extending from July 1, 2023, to June 30, 2024, retains established activities and introduces new initiatives aimed at proactively mitigating risks and supporting the university's strategic efforts. These developments underscore the university's dedication to maintaining a robust and responsive compliance and ethics program. Committee members are encouraged to ask questions and provide feedback on the 2023-2024 Work Plan.



University Compliance, Ethics and Risk Office

Compliance and Ethics Annual Work Plan 2023-2024

University Compliance, Ethics, and Risk provides oversight and guidance to university-wide ethics, compliance, and enterprise risk management activities, and fosters a culture that embeds these disciplines in all university functions and activities. University Compliance and Ethics, under the direction of the vice president for compliance, ethics, and risk, chief compliance and ethics officer, is charged with implementing and sustaining the compliance and ethics program and provides centralized and coordinated oversight through the ongoing development of effective policies and procedures, education and training, monitoring, communication, risk assessment, and response to reported issues as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003. These guidelines and regulation set forth the requirements of an effective compliance and ethics program and require promoting compliance with laws and a culture of ethical conduct. The compliance and ethics program focuses on projects that will mitigate risks to the resources and reputation of UCF as well as the careers and professional reputations of its employees.

The following work plan lists the required elements and the activities that will be conducted from July 1, 2023, to June 30, 2024.

1. Provide Oversight of Compliance and Ethics and Related Activities

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

- Coordinate and conduct bi-monthly meetings of the University Compliance and Ethics Advisory Committee
- Conduct quarterly meetings with compliance partners and senior leadership
- Serve on and provide 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
- Serve as members of and provide guidance to the Clery Compliance Advisory Counsel

2. Develop Effective Lines of Communication

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

- Prepare and distribute *IntegrityStar*, the compliance and ethics newsletter
- Administer and promote the UCF IntegrityLine, reinforce expectations for non-retaliation, and continue communications during and after investigations
- Coordinate timely responses to regulatory and other external agencies
- Maintain and promote the compliance and ethics website
- Disseminate compliance and ethics program information and educational materials during tabling events such as new faculty orientation and the benefits fair

3. Conduct Effective Training and Education

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

- Deliver and track new employee completion of mandatory Code of Conduct and Potential Conflicts – Florida Code of Ethics for Public Officers training
- Provide ethical leadership training
- Launch ninth annual Compliance and Ethics Week awareness campaign
- Promote Gifts and Honoraria and Potential Conflicts online training modules for current employees and track employee completion
- Issue annual memo on Vulnerable Persons Act
- Develop and launch mandatory annual Code of Conduct training with certifications for non-student employees and monitor compliance for completion
- Monitor compliance of completion of the Youth Protection online training module as required by policy
- 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
- Identify additional opportunities to develop and deliver compliance and ethics training
- Issue additional regulatory alerts and updates as appropriate

4. Revise and Develop Policies and Procedures

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

- Chair the University Policies and Procedures Committee, provide oversight of the policy process, and provide guidance on policy development
- Update and publish revised UCF Employee Code of Conduct
- Serve as members of the HIPAA Collaborative to develop university policies and procedures on HIPAA compliance

5. Conduct Internal Monitoring and Compliance Reviews

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

- Manage university-wide Youth Protection Program

- Manage and provide oversight of the university's Foreign Influence Program
- Develop and manage university-wide Privacy Program
- Continue compliance partner reporting
- Review the UCF IntegrityLine and department database for trends and risk areas and address appropriately

6. Respond Promptly to Detected Problems and Undertake Corrective Action

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
- Provide recommendations for corrective actions and improvement of ethical conduct

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

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

- Develop and promote compliance and ethics incentive opportunities through various campaigns, such as National Compliance and Ethics Week
- Work with Human Resources to incorporate compliance and ethics as a performance measure when developing new employee appraisal template
- Promote awareness of UCF regulations, policies and procedures, and regulatory requirements
- Promote accountability and consistent discipline

8. Measure Compliance Program Effectiveness

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

- Develop and issue the Compliance and Ethics Annual Report
- Develop, measure, and track department process improvement efforts using the university assessment process

9. New Regulations and Special Projects

- Oversee compliance efforts with National Institute of Standards and Technology 800-171 (NIST) federal requirements
- Continue to partner with Human Resources to ensure compliance with employee acknowledgement of the Employee Annual Notices
- To ensure compliance and transparency serve as a member of the workgroup charged with evaluating the reporting of research expenditures to the NSF HERD survey.



Board of Trustees

Audit and Compliance Committee

September 27, 2023

Agenda Item

INFO-3: FY24 Audit and Compliance Committee Work Plan

Proposed Board Action

N/A

Authority for Board of Trustees Action

N/A

Supporting Documentation Included

Attachment A: FY24 Audit and Compliance Committee Work Plan

Facilitators/Presenters

Bill Christy, Chair, Audit and Compliance Committee



INFO-3: FY2024 Audit and Compliance Committee Work Plan

EXECUTIVE SUMMARY

Objective

The Audit and Compliance Committee work plan is intended to provide Committee members the opportunity to review and offer further input on the Committee's work plan for FY2024 (July 1, 2023 - June 30, 2024).

Summary of Key Observations/Recommendations

The work plan (Attachment A) outlines the anticipated reports, actions, strategic discussions, and informational items planned to come before the committee this fiscal year. As outlined in the work plan narrative, the committee plans to meet 3 times this fiscal year.

The committee will continue to address the roles and responsibilities outlined in its charter in compliance with applicable laws, regulations, and standards. Through this process, the committee will remain knowledgeable of the efforts of the University Audit, the Compliance and Ethics Program, and the Enterprise Risk and Insurance Management Program, with a focus on strategic risks that may impact the achievement of the university's strategic plan, either positively or negatively.

Additional Background

Committee staff have prepared and discussed work plans with their Chair that include strategic routine business, strategic discussions, and information items to come before each committee in FY2024. The Board Office has coordinated with staff leadership to ensure work plans for each committee align with the full board meeting themes in FY2024.

Rationale

The work plan provides Trustees with an opportunity to review all planned business to come before the committee during the fiscal year.

Implementation Plan

The committee work plan is provided at the first meeting of every fiscal year.

Resource Considerations

The work plan includes all planned business to come before the committee, including items that require action and resource considerations.

Conclusion

Review and provide further input on the Committee's work plan for FY2024.

Attachment A

UCF Board of Trustees 2023-2024 Committee Workplan
AUDIT AND COMPLIANCE

Wednesday, September 27, 2023 (Regularly Scheduled, Board Cycle 1)

ACTION ITEMS					
LABEL	ITEM NAME	PRESENTER	REQUESTED ACTION (Motion)	ADDITIONAL NOTES	PLANNED ATTACHMENTS
AUDC-1	UCER Charter	Bishop	Recommend approval of UCER Charter to the Board of Trustees	Previous approval date 8/20/2020	(a) UCER Charter
AUDC-2	2023 FL Equity Report	Bishop, Meyers	Recommend approval of 2022 FL Equity Report to the Board of Trustees	Annual requirement per Florida Educational Equity Act (§1000.05, Fla. Stat.) and the Florida Board of Governors' Equity Regulation 2.003 Equity and Access (5)(e)	(a) 2023 FL Equity Report

DISCUSSION ITEMS					
LABEL	ITEM NAME	PRESENTER	OBJECTIVE	ADDITIONAL NOTES	PLANNED ATTACHMENTS
DISC-1	University Audit Update	Taft	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.	Current projects include an audit of the College of Engineering and Computer Science, UCF Downtown, and KnightShield. Work will begin on Performance Based Funding.	Attachment A: University Audit Update
DISC-2	Annual Report-UCF Regulation 4.015- Fraud Prevention and Detection	Taft	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.		(a) Annual Report – UCF Regulation 4.015– Fraud Prevention and Detection (b) Supplemental Information on Annual Report – UCF Regulation 4.015– Fraud Prevention and Detection
DISC-3	UCER Update	Bishop	Standing update on the Compliance, Ethics, and Risk program. The update may include information on new regulations, compliance, ethics, insurance and/or risk related matters impacting the university.	Communication on the program required per BOG Regulation 4.003 and federal requirements covering effective programs.	
DISC-4	2022-2023 Work Plan Status of all Activities	Bishop	Discuss the status of workplan activities to fulfill the committee's role of reviewing the effectiveness of the program and requirements for knowledge of the program.	The workplan is intended to meet the requirements set forth in BOG Regulation 4.003 and Section 8 of the Federal Sentencing Guidelines	(a) 2022-23 Workplan Status of All Activities
DISC-5	2023-2024 Annual Work Plan	Bishop	Discuss the proposed workplan for the Compliance and Ethics program	The workplan is intended to meet the requirements set forth in BOG Regulation 4.003 and Section 8 of the Federal Sentencing Guidelines	(a) 2023-24 Annual Workplan, Guidelines

INFORMATION ITEMS					
LABEL	ITEM NAME	AUTHOR	OBJECTIVE	ADDITIONAL NOTES	PLANNED ATTACHMENTS
INFO-1					
INFO-2					

Wednesday, November 15, 2023 (Regularly Scheduled, Board Cycle 2)

ACTION ITEMS					
LABEL	ITEM NAME	PRESENTER	REQUESTED ACTION (Motion)	ADDITIONAL NOTES	PLANNED ATTACHMENTS
AUDC-1					
AUDC-2					
AUDC-3					

DISCUSSION ITEMS					
LABEL	ITEM NAME	PRESENTER	OBJECTIVE	ADDITIONAL NOTES	PLANNED ATTACHMENTS
DISC-1					
DISC-2					

INFORMATION ITEMS					
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LABEL	ITEM NAME	AUTHOR	OBJECTIVE	ADDITIONAL NOTES	PLANNED ATTACHMENTS
INFO-1					
INFO-2					

Thursday, February 22, 2024 (Regularly Scheduled, Board Cycle 3)

ACTION ITEMS					
LABEL	ITEM NAME	PRESENTER	REQUESTED ACTION (Motion)	ADDITIONAL NOTES	PLANNED ATTACHMENTS
AUDC-1	BOG Performance-Based Funding Data Integrity Certification Audit Report	Taft	Recommend approval of the BOG Performance-Based Funding Data Integrity Certification Audit Report		(a) BOG Performance-Based Funding Data Integrity Certification Audit Report
AUDC-2	BOG Performance-Based Funding Data Integrity Certification Form	Taft	Recommend approval of the BOG Performance-Based Funding Data Integrity Certification Form		(a) BOG Performance-Based Funding Data Integrity Certification Form
AUDC-3	Audit and Compliance Committee Charter	Bishop	Recommend approval of the Audit and Compliance Committee Charter to the Board of Trustees	Annual review is required by the committee's charter. The committee is required to have and review their charter per BOG regulations 4.002 and 4.003.	(a) Audit and Compliance Committee Charter

DISCUSSION ITEMS					
LABEL	ITEM NAME	PRESENTER	OBJECTIVE	ADDITIONAL NOTES	PLANNED ATTACHMENTS
DISC-1	University Audit Update	Taft	Discuss the information regarding the work of University Audit to assist the committee in successfully completing their oversight duties.	Two projects tentatively planned for this time period include Post-Tenure Review which is a required audit by the FL Board of Governors and an audit of the UCF Convocation Corporation (DSO).	(a) University Audit Update
DISC-2	DSO External Audit Reports	Taft	Discuss and review external audit reports and any deficiencies that may be noted.	This agenda item is included to be in full compliance with the current version of the UCF Board of Trustees Audit and Compliance Committee Charter which states that one of the Committee's responsibilities is to "Receive and review audits of the direct support organizations and component units."	N/A
DISC-3	Five Year Quality Assurance Review (QAR) Report	Taft	Discuss and evaluate the results of the Five Year QAR Report.	As noted in Florida BOG Regulation 4.002 (Chief Audit Executives) "The chief audit executive must develop and maintain a quality assurance and improvement program in accordance with professional audit standards. This program must include an external assessment conducted at least once every five (5) years. The external assessment report and any related improvement plans shall be presented to the board of trustees, with a copy provided to the Board of Governors."	(a) QAR Report
DISC-4	UCER Update	Bishop	Discuss the status of workplan activities to fulfill the committee's role of reviewing the effectiveness of the program and requirements for knowledge of the program.	Communication on the program required per BOG Regulation 4.003 and federal requirements covering effective programs.	
DISC-5	2023-2024 Annual Work Plan Status of all Activities	Bishop	Standing update on the Compliance, Ethics, and Risk program. The update may include information on new regulations, compliance, ethics, insurance and/or risk related matters impacting the university.	The workplan is intended to meet the requirements set forth in BOG Regulation 4.003 and Section 8 of the Federal Sentencing Guidelines	(a) 2023-2024 Annual Work Plan Status of all Activities
DISC-6	ERM Update	Bishop	Discuss the implementation status of the university's enterprise risk management program.	Meets the roles and responsibility requirements of the committee to have oversight of the program and receive updates related to the program and risks.	(a) ERM Program Plan

INFORMATION ITEMS					
LABEL	ITEM NAME	AUTHOR	OBJECTIVE	ADDITIONAL NOTES	PLANNED ATTACHMENTS
INFO-1					

Thursday, June 13, 2024 (Regularly Scheduled, Board Cycle 4)

ACTION ITEMS					
LABEL	ITEM NAME	PRESENTER	REQUESTED ACTION (Motion)	ADDITIONAL NOTES	PLANNED ATTACHMENTS
AUDC-1					
AUDC-2					

DISCUSSION ITEMS					
LABEL	ITEM NAME	PRESENTER	OBJECTIVE	ADDITIONAL NOTES	PLANNED ATTACHMENTS

DISC-1	University Audit Update	Taft	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.	Two projects tentatively planned for this time period include Foreign Influence which is a required audit by the FL Board of Governors and Undergraduate Admissions.	(a) University Audit Update
DISC-2	UCER Update	Bishop	Standing update on the Compliance, Ethics, and Risk program. The update may include information on new regulations, compliance, ethics, insurance and/or risk related matters impacting the university.	Communication on the program required per BOG Regulation 4.003 and federal requirements covering effective programs.	
DISC-3	2023-2024 Annual Work Plan Status of all Activities	Bishop	Discuss the status of workplan activities to fulfill the committee's role of reviewing the effectiveness of the program and requirements for knowledge of the program.	The workplan is intended to meet the requirements set forth in BOG Regulation 4.003 and Section 8 of the Federal Sentencing Guidelines	(a) 2023-2024 Annual Work Plan Status of all Activities
DISC-4	Annual IntegrityLine Report	Bishop	Discuss the trends identified in the Annual IntegrityLine report and recommendations for any actions if appropriate.	The Annual IntegrityLine report meets the requirements for evaluation of the effectiveness of the program as outlined in BOG Regulation 4.003 and Chapter 8 of the Federal Sentencing Guidelines.	(a) IntegrityLine Report

INFORMATION ITEMS

LABEL	ITEM NAME	AUTHOR	OBJECTIVE	ADDITIONAL NOTES	PLANNED ATTACHMENTS
INFO-1					
INFO-2					