



**COMMITTEE ON AUDIT AND COMPLIANCE  
PRE-MEETING AGENDA**

**Tuesday, November 12, 2024**

**11:30 a.m.**

**(or at the conclusion of the FSPPM Pre-Meeting beginning at 10:30 a.m.)**

**Virtual Meeting: (646) 558-8656, ID#: 938 1753 5428**

**Committee Members:**

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

- 1.0 Call to Order and Welcome ..... Daniel T. O’Keefe, Chair
- 2.0 Roll Call ..... Committee Liaison
- 3.0 Review Draft Agenda for December Meeting ..... Daniel T. O’Keefe, Chair
  - 3.1 Review Draft Minutes
    - [June 13, 2024](#)
  - 3.2 Review Action Items
    - [AC1](#) Performance Based Funding Audit Report .....Dhanesh Raniga, Chief Audit Executive
    - [AC2](#) UF Compliance and Ethics Program FY24 Annual Report.....Chelsey J. Clements, Chief Compliance, Ethics and Privacy Officer
    - [AC3](#) Non-Commercial Aircraft Policy ..... Daniel T. O’Keefe, Chair
    - [AC4](#) Hiring Administrative Employees Policy ..... Daniel T. O’Keefe, Chair
  - 3.3 Review Discussion Items
    - Internal Audit Activity [Report](#) ..... Dhanesh Raniga
    - Internal Audit Annual [Report](#) ..... Dhanesh Raniga
    - Audits of Affiliated Organizations .....Taylor Jantz, Chief Financial Officer
    - Consulting Agreement Policy ..... Daniel T. O’Keefe, Chair
- 4.0 New Business..... Daniel T. O’Keefe, Chair
- 5.0 Adjourn..... Daniel T. O’Keefe, Chair



## **COMMITTEE ON AUDIT AND COMPLIANCE**

### **Meeting Minutes**

**June 13, 2024**

**President's Room 215B, Emerson Alumni Hall**

**University of Florida, Gainesville, FL**

**Time Convened: 11:25 a.m.**

**Time Adjourned: 11:34 a.m.**

#### **Committee and Board members present:**

Daniel T. O'Keefe (Committee Chair), David L. Brandon, John E. Brinkman, Christopher T. Corr, James W. Heavener, Morteza "Mori" Hosseini (Board Chair), Sarah D. Lynne, Rahul Patel (Board Vice Chair), Marsha D. Powers, Fred S. Ridley, Patrick O. Zalupski, and Anita G. Zucker.

#### **Others present:**

Ben Sasse, President; Scott Angle, Provost and Senior Vice President for Academic Affairs; Melissa Curry, Vice President for Human Resources; Dan Dillon, Vice President for Marketing and Senior Advisor; Kurt Dudas, Vice President/Jacksonville Lead; Elias Eldayrie, Vice President and Chief Information Officer; Robert Gilbert, Interim Senior Vice President for Agriculture and Natural Resources, Amy Hass, Vice President and General Counsel; Taylor Jantz, Chief Financial Officer; Mark Kaplan, Vice President for Government and Community Relations and University Secretary; David Kratzer, Senior Vice President for Construction, Facilities, and Auxiliary Operations; Maria Gutierrez Martin, Interim Vice President for Advancement; Stephen Motew, President and System Chief Executive Officer of UF Health; David Nelson, Senior Vice President for Health Affairs; Mary Parker, Vice President and Chief Enrollment Strategist; Raymond Sass, Vice President for Innovation and Partnerships; Penny Schwinn, Vice President for PK-12 and Pre-Bachelors Programs; Jim Staten, Senior Advisor to the President; Scott Stricklin, Director of Athletics; James Wegmann, Vice President for Communications; Heather White, Vice President for Student Life; members of the University of Florida community, and the public.

#### **1.0 Call to Order and Welcome**

Committee Chair Daniel T. O'Keefe welcomed everyone in attendance and called the meeting to order at 11:25 a.m.

#### **2.0 Verification of Quorum**

Vice President and General Counsel Amy Hass verified a quorum with all members present, except Trustee Cole who had an excused absence.

VP Hass introduced the new university Chief Compliance, Ethics and Privacy Officer Chelsey Clements and extended her gratitude to Kate Moore for serving in an interim role after the

departure of the previous Chief Compliance, Ethics and Privacy Officer, Terra DuBois. Committee Chair O’Keefe echoed VP Hass’s comments.

### **3.0 Review and Approval of Minutes**

#### **March 7, 2024 and May 13, 2024**

Committee Chair O’Keefe asked for a motion to approve the minutes from the March 7, 2024, Committee Meeting, and the May 13, 2024, Committee Pre-Meeting, which was made by Trustee Brandon and seconded by Trustee Powers. Committee Chair O’Keefe asked for further discussion, after which he asked for all in favor of the motion and any opposed, and the motion was approved unanimously.

### **4.0 Action Item**

#### **AC1 July 1, 2024 – June 30, 2025 Office of Internal Audit Work Plan**

Chief Audit Executive (CAE) Dhanesh Raniga provided a high-level summary of the proposed internal audit work plan for FY2025. The work plan is not only a requirement of the Florida Board of Governors (BOG), but also a good practice to ensure the audit plans align with university strategies and the finite internal audit resources are deployed effectively. The FY25 work plan incorporates the President’s current strategic initiatives, as well as feedback from the Audit and Compliance Committee members, General Counsel, and Senior Management to develop a broader risk-based approach to look at UF at an enterprise level and incorporate strategic and organizational level topics. He highlighted some of the key areas of focus and informed the Committee that the workplan included information on the internal audit project, a high-level scope of work and the rationale for including the topic in the FY25 workplan. The audit workplan will be reviewed quarterly to ensure that the audit projects continue to be relevant, and any changes will be brought to the attention of the Committee for approval.

Committee Chair O’Keefe commented that as Trustees, we are all fiduciaries of this institution. The audit work plan is a particularly useful tool to ensure we are assessing our risk-based areas of concern and aligning with university priorities. He extended his gratitude to CAE Raniga and the Office of Internal Audit team for their hard work and recent staffing hires.

Trustee Brandon commented the detail outlined in the audit work plan is outstanding. As the Board Chair has reiterated many times, we are fiduciaries of the university. There are opportunities across the institution for audits and we are bound to comply with state and Board of Governors (BOG) regulations. Board Chair Hosseini echoed Trustee Brandon and Committee Chair O’Keefe’s comments. He emphasized the importance of us having a vigorous auditing process to ensure we are always in compliance. Auditing is especially important to us, both within the regulations and the governance of UF usage of funds. It does not matter if it’s state funds, Foundation funds, UF Health funds, or DSO funds. All of these UF funds are one in the same. He also extended his gratitude to the Committee and Office of Internal Audit for their hard work.

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

## **5.0 New Business**

There was no new business to come before the committee.

## **6.0 Adjourn**

There being no further discussion, Committee Chair Daniel T. O’Keefe adjourned the meeting at 11:34 a.m.

DRAFT





**COMMITTEE ON AUDIT AND COMPLIANCE  
ACTION ITEM AC1  
December 12, 2024**

**SUBJECT:** Performance Based Funding Audit Report

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**BACKGROUND INFORMATION**

Florida Statutes 1001.92 and 1001.7065 promulgate the establishment of the funding for the State University System Performance-based Incentive ('performance-based funding' or 'PBF') and the Preeminent State Research Universities Program. Florida Statute section 1001.706 (5) (C) requires each university to conduct an annual data integrity audit to verify that the data submitted complies with the data definitions established by the Board of Governors (BOG). The results of the annual data integrity audit are required to be submitted to the BOG Office of Inspector General as part of the university's annual certification process. The results of annual data integrity audit are also used to execute a Data Integrity Certification. The certification document shall be signed by the university president and Board of Trustees' (BOT) chair after being approved by the BOT. As required by Florida Statutes, and as per BOG directives, the Office of Internal Audit annually performs an audit of the university's processes for completeness, accuracy, and timeliness of data submissions. These audits include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics, as testing is essential in determining that processes are in place and working as intended. The Office of Internal Audit has performed such an audit and on October 30, 2024, issued audit report No. 25-845-06, Performance Based Funding and Preeminence Metrics – Data Integrity.

**PROPOSED COMMITTEE ACTION**

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

**ADDITIONAL COMMITTEE CONSIDERATIONS**

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

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Supporting Documentation Included: Performance Based Funding and Preeminence – Data Integrity (Audit Report No. 25-845-06) and Data Integrity Certification Form

Submitted by: Dhanesh Raniga, Chief Audit Executive

**Approved by the University of Florida Board of Trustees, December 13, 2024**

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Morteza "Mori" Hosseini, Chair

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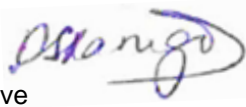
W. Kent Fuchs, Interim President and Corporate Secretary

October 30, 2024

**MEMORANDUM**

**TO:** UF Board of Trustees Audit and Compliance Committee

**FROM:** Dhanesh Raniga  
Chief Audit Executive



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

We have completed our internal audit procedures with respect to the University of Florida's data submission process for the data metrics used for the Board of Governors' (BOG) performance-based funding initiative and preeminent designation status. Our internal audit covered the submissions data from October 1, 2023, to September 30, 2024, and was undertaken to comply with the Florida Statutes requirements.

The objective of the internal audit was to assess the adequacy of controls in place to promote the completeness, accuracy, and timeliness of data submitted to the BOG and provide assurance that the university's data submissions comply with the data definitions for the period ended September 30, 2024. The background, objectives and scope of the internal audit, conclusion and overall report rating are included on pages one to three of the attached report.

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

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

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

DR:wj

cc: Kent Fuchs, Interim President  
Ryan Fuller, Interim Vice President and General Counsel  
Joseph Glover, Interim Provost and Senior Vice President for Academic Affairs  
Cathy Lebo, Associate Provost and Director, Institutional Planning and Research  
Auditor General

# **UNIVERSITY OF FLORIDA**

## **OFFICE OF INTERNAL AUDIT**

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

**Report Issue Date:** October 30, 2024

**Report Number:** 25-845-06

# PERFORMANCE-BASED FUNDING AND PREEMINENCE METRICS – DATA INTEGRITY

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### INTERNAL AUDIT PERSONNEL

Audit conducted by: Samuel Rovelstad, Internal Auditor  
Nancy Tran, Internal Auditor

Audit supervised by: Lily Ly, Audit Manager

## PERFORMANCE-BASED FUNDING AND PREMINENCE METRICS – DATA INTEGRITY

### Background

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

The PBF model includes metrics to evaluate the institution's performance in a variety of strategic areas. For the 2024-2025 fiscal year, the University of Florida (UF) was allocated approximately \$134M in PBF-related funding, including allocation of State Investment (\$71.8M), Institutional Investment (\$60.5M), and an additional Top 3 State Investment (\$1.9M).

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

The BOG maintains a web-based State University Database System (SUDS) to allow data administrators (DA) to submit data on behalf of their universities. The DA role is prescribed by BOG Regulation 3.007(2), which requires each university president to appoint an institutional DA to certify and manage the submission of data to the SUS management information system. The president has formally appointed the associate provost and director of Institutional Planning and Research (IPR) as the DA for UF to serve as the official point of contact with the BOG for submission of data and reports. The IPR coordinates with the various offices responsible for the extraction and compilation of the institutional data that support the BOG submissions for the respective metrics and performs quality checks prior to certifying the submission to the BOG/SUDS. Attachment A provides information on each of the metrics and the university's scores for Performance-Based Funding and Preeminence metrics, as reported in the 2024 Accountability Plan and the data submissions used to support the metrics.

### Objectives and Scope

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

- Assess the adequacy of controls in place to promote the completeness, accuracy, and timeliness of the data submitted to the BOG.
- Provide assurance that the university's data submitted for the PBF and the Preeminence metrics complies with the established data definitions for the period ended 30 September 2024.
- Provide an objective basis of support for the university president and the university BOT chair to sign the Data Integrity Certification Form (Attachment B).

We performed our fieldwork from 22 July 2024 through 21 October 2024 and covered the submissions from 1 October 2023 through 30 September 2024. During our internal audit, we interviewed data owners, performed analytical reviews, evaluated risks related to each metric, reviewed program changes, performed

process walkthroughs, and validated submitted records to the source system of records. This audit solely addresses the university's processes and data submissions to the BOG that support the metrics. The BOG obtains specific data for some Preeminence metrics directly from external sources. External data and calculations performed by the BOG to derive the final score for the metrics were not included in the scope of this audit.

## **Audit Approach and Methodology**

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

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

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

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

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

## **Good Management Practices and Internal Controls**

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

- Data owners formally certify the completeness and accuracy of data to be submitted prior to IPR's review of the data.
- IPR maintains a portal as a repository of the data owner certifications, checklists, and detailed procedures that are performed by IPR in validating each submission file. A Data Quality Review Summary documents data issues noted for each submission and serves as a reference/knowledge base for future submissions.
- IPR uses analytical tools, including automated statistical analysis system (SAS) reports, to identify missing values or issues based on other institutional reporting and comparisons to previous year values to identify shifts that would require researching.
- The DA has taken a proactive role in fostering a collaborative culture among core offices and enhancing accountability through bi-weekly meetings with the data owners, which allows timely discussions regarding file submissions. The DA promotes data stewardship on campus by working with the different functional areas to resolve data issues, improve data quality, and assure that

external reporting requirements are met.

- Access to SUDS must be formally approved by a supervisor and the DA. Monthly, IPR reviews the list of active SUDS users to ensure that only authorized individuals have access to upload, submit, and view submissions data.
- A shared drive is used by the data owners and UFIT staff to document their quality control and validation procedures for each file submission and includes narratives, supporting reports, and email communications. These procedures include reviewing SUDS edit reports and internal queries of source systems to identify errors or data inconsistencies.
- Data owners run reports throughout the year to monitor known issues that have caused corrections during a previous file build. Data owners work with UFIT to create additional monitoring reports or modify programming codes to detect or prevent these errors, as appropriate.
- Change management procedures include testing by data owners to ensure that the change is producing the desired results and must have documented approval from the data owner before implementing in production for all programming code changes. If the change impacts the file build or its data, it is logged. Updated Structured Query Language (SQL) for each change is attached to the log for future reference.

## Overall Conclusion

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

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



## 2024 Performance Based Funding Metrics

#	Description	Data Files	Data Owners	Excellence <sup>1</sup>		Improvement <sup>2</sup>		Final Score <sup>3</sup>
				Data	Points	Data	Points	
1	Percent of Bachelor's Graduates Enrolled or Employed (\$40,000+) <i>One year after graduation</i>	SIFD	Registrar	79.0%	9	2.3%	4	9
2	Median Wages of Bachelor's Graduates Employed Full-Time <i>One year after graduation</i>	SIFD	Registrar	\$56,500	10	10.4%	10	10
3	Average Cost to the Student Net Tuition & Fees per 120 Credit Hours	SIF HTD SFA	Undergraduate Affairs, Student Financial Aid & Scholarships, Registrar, Bursar	(\$4,380)	10	21.1%	0	10
4	Four Year Graduation Rate <i>Full-time First Time in College</i>	SIF SIFD RET	Registrar	76.9%	10	1.6%	3	10
5	Academic Progress Rate <i>2nd Year Retention with GPA 2.0 or above</i>	SIF RET	Registrar	96.2%	10	0.8%	1	10
6	Bachelor's Degrees Awarded within Programs of Strategic Emphasis <i>(includes STEM)</i>	SIFD	Registrar	59.5%	10	-1.1%	0	10
7	University Access Rate <i>Percent of Undergraduates with a Pell Grant</i>	SIF SFA	Registrar, Student Financial Aid & Scholarships	23.2%	5	-0.2%	0	5
8a	Graduate Degrees Awarded within Programs of Strategic Emphasis <i>(includes STEM)</i>	SIFD	Registrar	68.8%	10	1.5%	3	10
9a	Three-Year Graduation Rate for Florida College System Associate in Arts Transfer Student	SIF SIFD RET	Registrar	70.4%	5	1.9%	1	5
9b	Six-Year Graduation Rate for First Time in College Students who are Awarded a Pell Grant in their First Year	SIF SIFD RET SFA	Registrar, Student Financial Aid & Scholarships	85.3%	5	0.3%	0	5
10 <sup>5</sup>	BOT Choice: Endowment Size (\$M)		Advancement	\$2,337	8	2.7%	5	8
Final Score Total <sup>4</sup>								92

<sup>1</sup> Excellence points are based on current year performance.

<sup>2</sup> Improvement is calculated based on the current year performance minus previous year performance.

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

<sup>4</sup> For 2024, all scores are based on Excellence Points.

<sup>5</sup> Metric 10 is institution specific and left to the Board of Trustees to select.

## Preeminence Metrics

Metric	Description	Source	Data Owner	2024
1a	<b>Average High School GPA</b> <i>an average weighted grade point average of <u>4.0 or higher</u> for incoming freshman in Fall semester</i>	SUDS*	Admissions	4.5
1b	<b>Average SAT Score</b> <i>an average SAT score <u>1200 or higher</u> for incoming freshman in Fall semester. Note: Beginning in Fall 2020, the metric also includes ACT scores that have been translated into the SAT scale.</i>	SUDS*	Admissions	1399
2	<b>Public University National Ranking</b> <i>A top-50 ranking on <u>at least two</u> well-known and highly respected national public university rankings</i>	Various**	N/A	9
3	<b>Freshman Retention Rate</b> <i><u>90 percent or higher</u> for full-time, first-time-in-college students</i>	SUDS*	Registrar	97%
4	<b>Four-Year Graduation Rate</b> <i><u>60 percent or higher</u> for full-time, first-time-in-college students</i>	SUDS*	Registrar	77%
5	<b>National Academy Membership</b> <i><u>Six or more</u> faculty members at the state university who are members of a national academy</i>	Academy Directory**	N/A	37
6	<b>Total Annual Research Expenditures (\$M)</b> <i>Total annual research expenditures, including federal research expenditures <u>of \$200 million or more</u></i>	National Science Foundation**	Research and Cost Analysis	\$1,250
7	<b>Total Annual Research Expenditures in Non-Medical Science and Engineering (\$M)</b> <i>Total annual research expenditures in diversified non-medical sciences <u>of \$150 million or more</u></i>	National Science Foundation**	Research and Cost Analysis	\$767
8	<b>National Ranking in Research Expenditures</b> <i>A top-100 university national ranking for research expenditures in <u>five or more</u> disciplines within computer science, engineering, environmental science, life science, mathematical sciences, physical sciences, psychology, and social sciences</i>	National Science Foundation**	Research and Cost Analysis	8
9	<b>Utility Patents Awarded</b> <i><u>One hundred or more</u> total patents awarded by the United States Patent and Trademark Office for the most recent 3-year period</i>	US Patent Office**	Technology Licensing	420
10	<b>Doctoral Degrees Awarded</b> <i><u>Four hundred or more</u> doctoral degrees awarded annually</i>	SUDS*	Registrar	1,621
11	<b>Number of Post-Doctoral Appointees</b> <i><u>Two hundred or more</u> postdoctoral appointees annually</i>	National Science Foundation**	Human Resources	725
12	<b>Endowment Size (\$M)</b> <i>An endowment of <u>\$500 million or more</u></i>	NACUBO**	UF Foundation	\$2,337
13	<b>Science &amp; Engineering Research Expenditures (\$M)</b> <i>Total annual STEM-related research expenditures, including federal research expenditures, <u>of \$50 million or more.</u></i>	National Science Foundation**	Research and Cost Analysis	\$1,197

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

\*\* BOG obtains data from external agencies



# Data Integrity Certification

## March 2025

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

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

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

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

Once completed and signed, convert the document to a PDF and ensure it is ADA compliant. Then submit it via the Chief Audit Executives Reports System (CAERS) by the **close of business on March 1, 2025**.

**University Name:**

### Data Integrity Certification Representations:

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

## Data Integrity Certification, March 2025

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

Exceptions to Note:

## Data Integrity Certification, March 2025

### Data Integrity Certification Representations, Signatures:

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

Certification: \_\_\_\_\_  
University President

Date: \_\_\_\_\_

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

Certification: \_\_\_\_\_  
University Board of Trustees Chair

Date: \_\_\_\_\_

## APPENDIX

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

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

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

## RISK CRITERIA

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

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

IMPACT CRITERIA			
RISK CATEGORIES	LOW	MEDIUM	HIGH
	<ul style="list-style-type: none"> <li>Event with consequences that can be readily absorbed.</li> <li>Existing controls &amp; procedures should cope with event or circumstance</li> </ul>	<ul style="list-style-type: none"> <li>Significant event or circumstance that can be managed under normal conditions</li> </ul>	<ul style="list-style-type: none"> <li>Critical event or circumstance with potentially disastrous impact without proper management</li> </ul>
STRATEGIC	<ul style="list-style-type: none"> <li>Minor impact on the university's ability to achieve strategic objectives</li> </ul>	<ul style="list-style-type: none"> <li>Moderate impact on the university's ability to achieve strategic objectives</li> </ul>	<ul style="list-style-type: none"> <li>Significant impact on the university's ability to achieve strategic objectives</li> </ul>
FINANCIAL	<ul style="list-style-type: none"> <li>&gt;\$100K but &lt;\$500K impact on Net Position</li> <li>Internal Control deficiency</li> <li>Minimum impact on donor support</li> </ul>	<ul style="list-style-type: none"> <li>&gt;\$500K but &lt;\$2M impact on Net Position</li> <li>Significant internal control deficiency</li> <li>Withdrawal of donor support or failure to meet development goals</li> </ul>	<ul style="list-style-type: none"> <li>&gt;\$2M impact on Net Position</li> <li>Multiple material weaknesses</li> <li>Significant loss of donor support that could impact academic programs</li> </ul>

<b>REPUTATIONAL</b>	<ul style="list-style-type: none"> <li>▶ No report to stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>▶ Awareness by stakeholders (e.g., students, alumni, donors)</li> </ul>	<ul style="list-style-type: none"> <li>▶ Press coverage (e.g., newspaper, TV)</li> <li>▶ Attention/Concern from the public, national media, or Board (Trustees, Governors)</li> </ul>
<b>OPERATIONAL</b>	<ul style="list-style-type: none"> <li>▶ Small impact felt to a single area of the university's operations.</li> <li>▶ Management (Chair/Director level) intervention may be required.</li> <li>▶ &lt;5% decline in enrollment</li> </ul>	<ul style="list-style-type: none"> <li>▶ Impact felt in multiple areas of the university's operations.</li> <li>▶ Substantial management (Dean/Vice President level) involvement required.</li> <li>▶ &gt;5% but &lt;10% decline in enrollment</li> </ul>	<ul style="list-style-type: none"> <li>▶ Significant impact felt throughout the university.</li> <li>▶ Cabinet-level executive management and potentially Board level involvement required.</li> <li>▶ &gt; 10% decline in enrollment</li> </ul>
<b>LEGAL, COMPLIANCE, AND REGULATORY</b>	<ul style="list-style-type: none"> <li>▶ Low-level legal issue</li> <li>▶ Minor noncompliance with contract/standards</li> </ul>	<ul style="list-style-type: none"> <li>▶ Multiple noncompliance with contract/standards</li> <li>▶ Corrective action request</li> </ul>	<ul style="list-style-type: none"> <li>▶ Regulatory sanctions/punitive fines</li> <li>▶ Litigation and potential large legal settlement/liability</li> <li>▶ Enforcement action; major noncompliance with contract/standards</li> <li>▶ Loss of accreditation</li> </ul>





**COMMITTEE ON AUDIT AND COMPLIANCE**  
**ACTION ITEM AC2**  
**December 12, 2024**

**SUBJECT:** UF Compliance and Ethics Program FY24 Annual Report

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**BACKGROUND INFORMATION**

The Board of Governors Regulation 4.003 requires the Chief Compliance, Ethics, and Privacy Officer to report at least annually on the effectiveness of the Compliance and Ethics Program. The regulation further requires the Board of Trustees to review and approve the UF Compliance and Ethics Program FY24 Annual Report prior to submission to the Board of Governors.

**PROPOSED COMMITTEE ACTION**

The Committee on Audit and Compliance is asked to approve the UF Compliance and Ethics Program FY24 Annual Report as presented. The Committee is asked to recommend this item to the Board of Trustees for approval on the Consent Agenda.

**ADDITIONAL COMMITTEE CONSIDERATIONS**

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

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Supporting Documentation Included: UF Compliance and Ethics Program FY24 Annual Report

Submitted by: Chelsey J. Clements, Chief Compliance, Ethics, and Privacy Officer

**Approved by the University of Florida Board of Trustees, December 13, 2024**

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Morteza "Mori" Hosseini, Chair

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W. Kent Fuchs, Interim President and Corporate Secretary



The background of the entire page is a photograph of an alligator in a body of water. The alligator is dark brown with a scaly texture. The water is dark and reflects some light. Overlaid on the image are several large, semi-transparent geometric shapes: a large blue triangle on the left, an orange triangle pointing towards the top right, and a green triangle pointing towards the bottom right. These shapes create a modern, abstract design.

# UF Compliance and Ethics Program

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## FY24 ANNUAL REPORT

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## MESSAGE FROM THE CCO

My name is Chelsey J. Clements. Since May of 2024, I've had the honor of serving as the Chief Compliance, Ethics, and Privacy Officer (CCO) for the University of Florida. In this role, I lead and coordinate UF's comprehensive compliance and ethics program, ensuring our university adheres to state and federal regulations and upholds the highest standards of ethics and integrity.

As UF's CCO, I maintain regular communication with UF senior leadership and the Board of Trustees, keeping them apprised of critical compliance and ethics matters. I am also dedicated to advancing our robust programs and refining our policies and procedures to meet the evolving needs of the UF community.

Over the past few months, I've had the pleasure of meeting many of you and gaining a deeper understanding of the regulatory complexities that influence our

work. I look forward to connecting with more of you and discovering how UF Compliance and Ethics can best support and collaborate with you. Navigating the intricacies of higher education compliance requires a collective effort and unwavering commitment to ethical standards, especially as we face ever-evolving challenges in a rapidly expanding enterprise. My team and I are committed to being valuable resources as we work together to uphold and strengthen UF's culture of excellence.

Thank you for your commitment to integrity. Your dedication is the cornerstone of UF's ongoing success, and I'm grateful to work alongside such a devoted community.

Together, we will continue to uphold the values that make the University of Florida a leader in education, research, and public service.

**Chelsey J. Clements**

Chief Compliance, Ethics,  
and Privacy Officer



# INTRODUCTION

This annual report highlights the compliance and risk mitigation efforts of the UF Compliance and Ethics Office and Compliance Partners from July 1, 2023, to June 30, 2024. Although this report does not encompass all compliance-related activities across the UF enterprise, it highlights key efforts that demonstrate UF’s adherence to Board of Governors Regulation 4.003.

This annual report is structured to align with the seven elements of an effective compliance and ethics program, which are outlined in Chapter Eight of the United States Sentencing Commission Guidelines Manual and Department of Justice Guidance. Each element serves as an industry guidepost to promote an ethical culture and proactively manage compliance risks.

## Compliance Program Elements



# FY24 COMPLIANCE ACTIVITIES SUMMARY

## Governance and High-Level Oversight

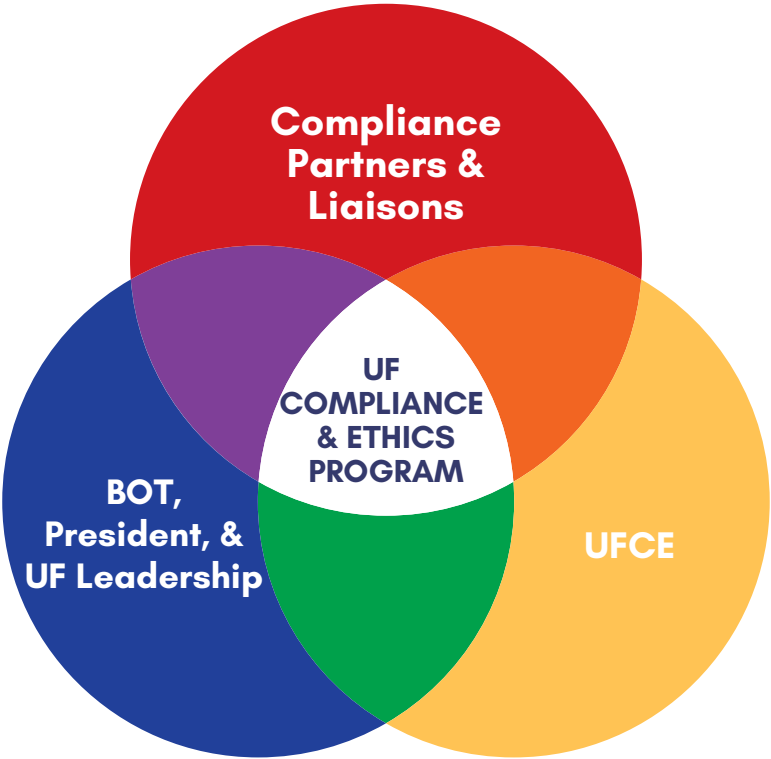
UF's governing authority, including the President and Board of Trustees (BOT), must be knowledgeable about the content and operations of the UF Compliance and Ethics Program (Program) and be able to exercise reasonable oversight with respect to the Program's implementation and effectiveness (*Board of Governors Regulation 4.003*). Additionally, high-level personnel, including the CCO, must be assigned overall responsibility for the Program and ensure its effectiveness.

### A. UF Compliance and Ethics Program Purpose and Scope

The Program is designed to promote a culture of ethical conduct, maximize compliance with applicable laws, regulations, and policies, and prevent or detect non-compliance. The CCO is responsible for managing the Program. Additionally, Compliance Liaisons across the enterprise perform operational compliance functions and oversight within their respective offices. As of the date of this report, the Program includes 56 Compliance Liaisons who coordinate with UF Compliance and Ethics (UFCE) on matters related to the Program.

Out of these 56 Compliance Liaisons, the Program has identified 13 Compliance Partners with significant day-to-day responsibilities in compliance areas at UF, as listed in the graph below. These 13 Compliance Partners are central to maximizing compliance and promoting a culture of integrity across the UF enterprise.

Compliance Partners	
Athletics (UAA)	Information Technology (UFIT)
Clery Compliance	Research (IACUC, IRB, RISC)
Conflicts of Interest (COI)	Title IX
Environmental Health & Safety (EH&S)	UF Health Compliance & Privacy
Financial Stewardship (CFO Division)	UF Privacy
Foreign Influence Compliance	Youth Compliance
Human Resources (UFHR)	

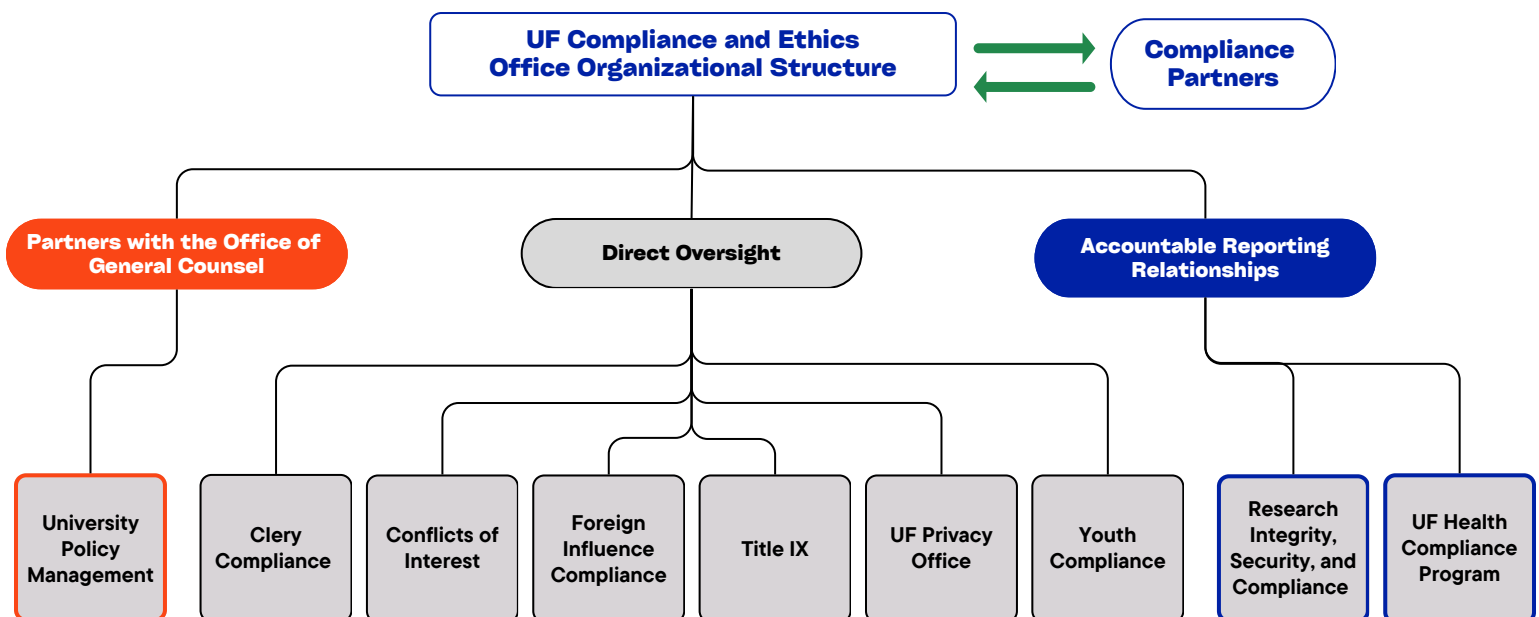


# UF Compliance and Ethics Office Organizational Structure

The CCO is responsible for the UF Compliance and Ethics Office and has direct oversight over the following offices and programs:

- Clery Compliance
- Conflicts of Interest (COI)
- Foreign Influence Compliance
- Title IX (New as of March 18, 2024)
- UF Privacy Office
- University Policy Management (together with General Counsel)
- Youth Compliance

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





## B. UF BOT Audit and Compliance Committee

The UF BOT Audit and Compliance Committee (ACC) provides governance oversight for the Program and assists the BOT in ensuring compliance across the UF enterprise. Among other duties, the committee reviews significant compliance findings identified through compliance reviews, investigations, inquiries, or other means, approves any changes to the Program, and ensures failures in compliance or ethics are addressed through appropriate and consistent remediation measures. In addition to regular communication between the CCO and the ACC Chair, the CCO supports the ACC's compliance oversight work by keeping the Board Members informed of key compliance initiatives.

This fiscal year, the CCO and the BOT discussed topics including the UF Compliance and Ethics Program FY23 Annual Report, the UFCE Office Charter, and the ACC Charter reviews. In March of 2024, the CCO left the university and was recognized by the BOT for her outstanding service. The new CCO was introduced at the Board of Trustees meeting in June of 2024.

## C. Affiliated Legal Entities Boards of Directors' Committees

The UF Health Vice President and Chief Compliance and Privacy Officer reports directly to the Audit and Compliance Committee chairs of the various hospital and health system Boards of Directors. The UF CCO participates in regular meetings of these Boards.

### **Audit and Compliance Committees of the Boards of Directors for UF Health Shands (UFHS), UF Health Jacksonville (UFHJ), and UF Health St. Johns (UFHSJ)**

These Committees provide a forum for UF Health Compliance and Privacy Services leadership to inform the Boards of significant compliance and privacy matters and obtain approval on items of significance (e.g., the annual Compliance Work Plan, Board-level policies and conflict of interest disclosures, and management plans for Board members and senior leadership). During FY24, the Committees met quarterly and fulfilled their oversight responsibilities relating to the following:

- Integrity of the financial statements,
- Effectiveness of the internal controls over financial reporting,
- Compliance with legal and regulatory requirements,
- Effectiveness of the risk assessment program, and
- Performance of internal audit and compliance functions.

**Audit and Compliance Committee of the Board of Directors for the Florida Clinical Practice Association, Inc. (FCPA)**

This Committee is responsible for FCPA-related matters including reviews and approvals of financial results, external audits, and the physician billing compliance services reports.

During FY24, the following topics were presented regarding the UF Health Gainesville College of Medicine Physician Billing Compliance Office activities: high-risk compliance issues, compliance services project updates, compliance audit findings, and the office’s Compliance Work Plan (FY25) for approval.

**D. Other Compliance Committees and Workgroups Supporting UFCE**

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

Area	Name	Committee Purpose	Activities & Accomplishments
Athletics (UAA)	Intercollegiate Athletics Committee	To monitor admissions and academic progress of all student-athletes; To monitor changes in NCAA and SEC rules	Completed data collection on study of former Gator student-athletes’ post-graduation outcomes; Participated in events and gatherings of Gator student-athletes (e.g., welcome, SAAC meetings, graduation receptions); Conducted semesterly exit surveys of graduating student-athletes; Initiated revisions to graduating student-athlete exit survey; Provided annual report to UF faculty senate; Updated IAC website
Athletics (UAA)	Eligibility / Certification Team	To discuss and review the eligibility status of all current and incoming student-athletes	Met to ensure the certification of student-athletes for competition is transparent and fully vetted by all parties
Clery Compliance	State University System (SUS) of Florida Clery Workgroup	To discuss Clery related topics – UF’s assistant Director for Clery Act Compliance serves as co-chair	Met quarterly

## Other Compliance Committees and Workgroups Supporting UFCE (Continued)

Area	Name	Committee Purpose	Activities & Accomplishments
Clery Compliance	Alachua County Coalition for Sexual Violence	To discuss topics around sexual and relationship violence, specifically related to Alachua County with various county professionals	Met monthly
Conflicts of Interest (COI)	Provost's Advisory Committee	To serve in an advisory capacity to the Provost by reviewing outside activity disclosure requests and making recommendations for the Provost to approve or disapprove	Convened on an ad hoc basis to fulfill its role of reviewing outside activities per the UF COI Policy
Conflicts of Interest (COI)	Huron COI 10 Implementation Project	To define enterprise requirements and customize the new Huron COI 10 software to meet the specific needs of UF; To ensure that the software was aligned with institutional requirements facilitating a smoother transition and effective management of COI across the UF	Played a key role in the early stages of the Huron COI 10 Implementation project, collaborating with various stakeholders, including the Office of Research; Defined requirements and customized the Huron COI 10 software to align with institutional needs
Environmental Health & Safety (EH&S)	UF Scripps Florida Radiation Safety Committee	To ensure compliance with the FL Department of Health (DOH) Bureau of Radiation Control requirements for the registration and safe use of high powered (Class 3B & 4) lasers and laser systems	Reviewed the use of radioisotopes in research in their annual meeting
Environmental Health & Safety (EH&S)	UF Fire Safety Clery Act	To ensure statistics for fires occurring in UF campus housing are accurately reported in the Federal required Clery Report	Collected data from fire alarm reports on campus and off campus facilities across the state; Provided 2023 Annual Fire Safety Report information
Environmental Health & Safety (EH&S) and UF Research	Institutional Biosafety Committee	To ensure compliance with the National Institutes of Health's (NIH) guidelines for research involving recombinant nucleic acid molecules	Onboarded new committee members; Approved 200 projects and amendments

## Other Compliance Committees and Workgroups Supporting UFCE (Continued)

Area	Name	Committee Purpose	Activities & Accomplishments
Human Resources (UFHR)	SB 266 Workgroup	To facilitate the implementation of HB 266 at the university level	Worked with stakeholder groups to bring programs into compliance with the new legislation
Human Resources (UFHR)	UF Affirmative Action/Equal Employment Opportunity Officer Meetings	To discuss ongoing issues	Met bi-weekly
Human Resources (UFHR)	Drug Free Schools and Communities Act Biennial Review Committee	To certify and report on the adoption and implementation of an alcohol and other drug prevention program for students and employees in accordance with federal regulation – [The Drug and Alcohol Abuse Prevention Program (DAAPP) is produced by interdisciplinary partners from GatorWell, UFHR, University Athletic Association, the Division of Student Life, Student Conduct & Conflict Resolution, University of Florida Police Department, and UF Compliance and Ethics.]	Reviewed institutional policies related to drug and alcohol abuse prevention along with local, state, and federal laws related to drugs and alcohol; Contributed information regarding prevention programs and interventions, sanctions, and health risks; Published the DAAPP and notified the UF community of its availability on 10/16/2023
Information Technology (UFIT)	Information Security Advisory Workgroup	To assist with advising on policies, standards, and priorities in support of the university's mission and business goals	Reviewed and recommended revisions to 3 policies and associated standards
Research - IACUC	Institutional Animal Care & Use Committee (IACUC)	To ensure the welfare of animals used in research	Repeated committee member review and nomination process for new members resulting in the appointment of one new member; Completed AAALAC re-accreditation site visit (with full accreditation status awarded in July 2024); Worked with EH&S to transition safety to review of animal protocols to their unit

## Other Compliance Committees and Workgroups Supporting UFCE (Continued)

Area	Name	Committee Purpose	Activities & Accomplishments
Research - IRB	Institutional Review Boards (IRB)	To protect the rights and welfare of participants in clinical trials and other human subjects research studies	Partnered with the federal Office of Human Research Protections (OHRP), U. of Miami, and Johns Hopkins to host a Research Community Forum; Worked with COTA leadership to develop a research mentoring program for UF students; Implemented chat functionality on website for researchers to real-time chat with IRB experts; Participated with national working groups on how to handle AI and Single IRB (sIRB) review
Research - RISC	Research Misconduct Working Group	To review current research misconduct cases reported by the RISC Director to coordinate personnel and other actions	Met on a regular basis
Title IX	Working Group with UFHR	To ensure consistent collaboration and appropriate handling of cases, Title IX and UFHR meet and consult regularly.	Weekly and as-needed
UF Compliance Program	Core Compliance Committee (Pending)	To guide, advise, and support the Program's ongoing efforts; to foster a culture of compliance and accountability throughout the UF enterprise and within each member's areas of responsibility; to lend institutional knowledge, subject-matter expertise, and dedicated efforts to the Program	Continued preparation and strategic planning for the launch of this new committee in FY25
UF Health Compliance & Privacy (Hospitals)	UF Health Shands (UFHS) Core Policy and Procedure Committee	To review, revise, and ultimately approve, entity-level policies for all of UF Health Shands (UFHS)	Met monthly and revised and approved 90 core policies, including those related to implementation of new regulations and implementation and operations of the new remote location of Shands hospital, Ocala Neighborhood Hospital

## Other Compliance Committees and Workgroups Supporting UFCE (Continued)

Area	Name	Committee Purpose	Activities & Accomplishments
UF Health Compliance & Privacy (Hospitals)	UF Health Shands (UFHS) 340B Compliance Committee	To provide a forum for the Pharmacy Department to report 340B regulatory, policy, and financial updates: To assist in oversight of 340B compliance at UF Health Shands (UFHS)	Met quarterly to discuss regulatory updates, legislative proposals, 340B drug costs and cost savings data for UFHS, and 340B audit outcomes conducted internally by UFHS pharmacy staff
UF Health Compliance & Privacy (Hospitals)	UF Health Jacksonville (UFHJ) Patient Rights & Responsibilities Committee	To oversee the protection of the rights and responsibilities of patients by reviewing and revising applicable policies, monitoring processes for patient complaints, and monitoring applicable regulatory developments	Redesigned its structure to increase interdisciplinary communication in order to identify opportunities surrounding patient rights and responsibilities that are specific to each discipline; Reviewed the Patient and Visitor Guide; Created risk tracker to promote more accurate and specific data in Risk Management
UF Health Compliance & Privacy (Physician Billing-Jacksonville)	Compliance Committee	To coordinate and share information on organization compliance activities with clinical department compliance leaders and key practice plan representatives	Met each quarter to discuss results of monitoring reviews, HIPAA updates, fraud in the news, creation of policies pertaining to billing, and regulatory changes
UF Health Compliance & Privacy (Physician Billing-Gainesville)	Routine monthly meetings	To discuss various College of Medicine (COM) Physician Billing Compliance related issues with the CEO for UF Health Physicians and Physician Billing Compliance leadership	Received support for compliance initiatives and actions from UFHP CEO to maintain and enhance UFHP's participation with the compliance program
UF Health Compliance & Privacy (Physician Billing-Gainesville)	Audit exit meetings	To review the results of the routine annual and new provider audits with Compliance Representatives or Chairs in each clinical department and PBC staff	Addressed corrective actions as applicable

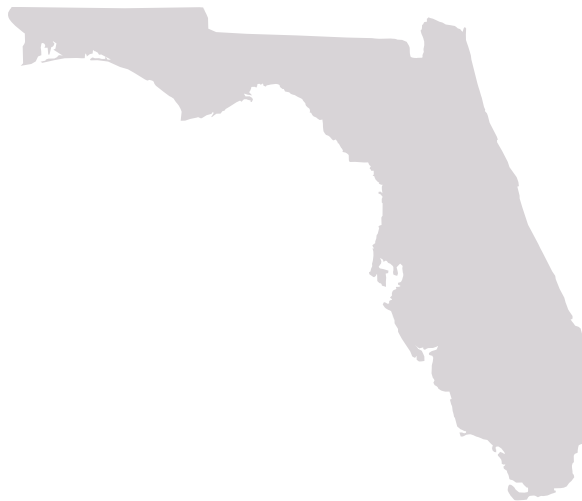
# Policies and Standards of Conduct

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

## A. Standards of Conduct

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

- The [UF Employee Handbook](#)
- The [Student Honor Code and Student Code of Conduct](#)
- Various unit and industry-specific codes of conduct, as applicable and adopted by UF units (such as the UF Health Codes of Conduct; the Code of Ethics for Internal Auditors; the American Institute of Chemical Engineers Code of Ethics; and the Code of Professional Ethics for Compliance and Ethics Professionals)
- The Florida Code of Ethics for Public Officers and Employees (Chapter 112, Part III, Florida Statutes)



## B. UF Regulations

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

The following amended or repealed regulations were approved in FY24:

### Amended UF Regulations

- UF Regulation 3.020 Procurement – Finance – 12/8/23
- UF Regulation 3.074 Construction; Evaluations of Professional Services Providers, Design-Builders, Construction Managers and Contractors; Disqualification Procedure – Business Affairs 6/13/24
- UF Regulation 4.040 Student Honor Code and Student Code of Conduct – Student Life – 12/8/23
- UF Regulation 7.010 Faculty Evaluation – Academic Affairs – 12/8/23

### Repealed UF Regulations

- UF Regulation 3.070: Construction; Acquisition of Professional and Design/Build Services – Business Affairs – 6/13/24
- UF Regulation 3.071: Construction; Acquisition of Construction Management Services – Business Services – 6/13/24
- UF Regulation 3.072: Construction; Construction Contract Bidding and Award (Contractor) – Business Services – 6/13/24
- UF Regulation 3.073: Construction; Bid Protests (Contractor Only) – Business Services – 6/13/24
- UF Regulation 3.075: Construction; Procedures for Payment under Unbonded Construction Projects – Business Affairs – 6/13/24
- UF Regulation 3.076: Construction; Procedures to Contract for Construction Services – Business Affairs – 6/13/24



## C. UF Policies

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

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

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

### New, Amended, or Rescinded UF Policies

- Policy 4-004 GatorOne ID – Business Affairs – Amended 9/7/23
- Policy 4-012 Environmental Health and Safety – Business Affairs – New – 8/3/23
- Policy 16-003 Registered Student Organization Classification and Officer Eligibility – Student Life Amended 12/11/23
- Policy 11-001 Aid-A-Gator – Human Resources – Rescinded 1/1/24
- Policy 11-006 Courtesy Faculty – Human Resources – Amended 10/24/23
- Policy 11-029 Volunteers – Human Resources – Amended 10/24/23
- Policy 11-033 Post-Retirement Volunteer Services – Human Resources – New 12 /1/23
- Policy 11-034 Offboarding University Employees – Human Resources – New 11/15/23
- Policy 14-005 Licensing of Private Remote Sensing Systems – RISC – New 4/25/24

## D. Operational Units Internal Policies, Procedures, or Guidelines

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

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

Area	Document Name	New or Amended	Date	Purpose of Document or Revision
Athletics (UAA)	UAA Compliance Policies and Procedures Manual	Amended	Oct-23 Jan-24	To update it as part of an annual review based on changes in NCAA/SEC legislation and UF/UAA policies – [This manual outlines NCAA, SEC, UAA and UF policies related to compliance.]
Athletics (UAA)	UAA Travel Policy Manual	Amended	Oct-23	To update it as part of an annual review based on changes in NCAA/SEC legislation and UF/UAA policies – [This manual outlines travel policies guided by NCAA, SEC, UAA and UF guidelines.]
Conflicts of Interest (COI)	UF Staff Handbook update	Amended	Feb-24	To update the conflict of interest sections in the UF Staff handbook
Financial Stewardship (CFO Division)	Business Entertainment Directive	Amended	Feb-24	To provide clarified guidance on allowable business entertainment activities
Environmental Health & Safety (EH&S)	Green House Safety Program	New	Mar-24	To establish minimum safety standards for greenhouses, grow houses, and grow chambers affiliated with the university (Grow houses/chambers are small structures/buildings where specialized crops are grown under controlled conditions)

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

Area	Document Name	New or Amended	Date	Purpose of Document or Revision
Environmental Health & Safety (EH&S)	Chemical Hygiene Plan Training	Amended	Oct-23	To update existing material in compliance with OSHA Lab Standard 29CFR1910.1450
Financial Stewardship (CFO Division)	Business Entertainment Directive	Amended	Apr-24	To provide clarified guidance on allowable business entertainment activities
Financial Stewardship (CFO Division)	Antifraud Framework	Amended	Feb-24	To enhance program design and objectives for the antifraud framework and expansion of the university's fraud risk management program
Foreign Influence Compliance	Foreign Gifts and Contracts (FGC) Reporting Process & FAQs	Amended	Mar-24	To align with the new federal Foreign Gifts and Contracts FAQs released on 11/29/23 - the new information was communicated to all impacted and the FAQs were also posted on the UFCE website
Human Resources (UFHR)	UF Staff Employee Handbook	Amended	Complete update expected Fall 2024	To modernize and update the content and layout of the UF Staff Employee Handbook
Human Resources (UFHR)	Countries of Concern	New	Aug-24	To modify application process to include screening for domicile address
Human Resources (UFHR)	Research/Research Support - Foreign Influence Bill	New	Aug-24	To modify application process to include screening for domicile address
Information Technology (UFIT)	Audit and Logging Policy	Amended	Jun-24	To include minor administrative revisions

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

Area	Document Name	New or Amended	Date	Purpose of Document or Revision
Information Technology (UFIT)	Auditable Events and Record Content Standard	Amended	Jun-24	To clarify that audit records should be created for account changes and deletions in addition to creations
Information Technology (UFIT)	Authentication Management Policy	Amended	Jun-24	To include minor administrative revisions
Information Technology (UFIT)	Password Complexity Standard	Amended	Jun-24	To require Multi Factor Authentication (MFA) for all users and apply a 365-password change interval consistently across all password levels
Information Technology (UFIT)	Remote Access Policy	Amended	Jun-24	To include minor administrative revisions
Information Technology (UFIT)	Remote Access Standard	Amended	Jun-24	To specify that Gatorlink accounts and MFA are required for remote access authentication, and to add EduVPN as an approved remote access method
Research - IRB	IRB Policy HRP-193 (IRB-01 as the NFSG VA Medical Center Affiliate IRB)	Amended	Oct-23	To address VA regulatory updates
Research - IRB	Guidelines	Amended	Various Dates	To update multiple guidelines including: "Research involving Alachua County Public School students, faculty, or facilities", "Ancillary reviews", and "Assent of Children" to name a few - guidelines are documents describing local considerations designed to help researchers and IRB on various topics

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

Area	Document Name	New or Amended	Date	Purpose of Document or Revision
UF Health Compliance and Privacy (Hospitals)	Contract Review and Approval Policy for UF Health Jacksonville (UFHJ)	Amended	Jul-23	To adopt the UF Health Shands (UFHS) process for reviewing vendor's edits to the BAA template by privacy
UF Health Compliance and Privacy (Hospitals)	UF Health Non-Retaliation and Non-Retribution for UF Health St. Johns (UFHSJ)	Amended	Mar-24	To adopt the UF Health system-wide policy which protects covered persons who report concerns in good faith from retaliation or retribution
UF Health Compliance and Privacy (Hospitals)	UF Health Compliance Concern Reporting Policy for UF Health St. Johns (UFHSJ)	Amended	Mar-24	To adopt the UF Health system-wide policy which provides guidance and mechanisms for reporting wrongdoing or compliance concerns
UF Health Compliance and Privacy (Hospitals)	UF Health Conflict of Interest Policy for All Hospitals	Amended	Jun-24	To include UF Health St. Johns (UFHSJ) in the adoption of UF Health system-wide policy regarding conflicts, including staff's duty to disclose
UF Health Compliance and Privacy (Hospitals)	UFH Internal Controls Policy for UF Health Central Florida Health (UFHCF) and UF Health St. Johns (UFHSJ)	New	Sep-23	To provide guidance to all levels of management who are responsible and accountable for the design, implementation, and maintenance of Internal Control processes
UF Health Compliance & Privacy (Physician Billing-Gainesville)	Teaching Physician Attestations aligned with regulatory changes	New	Jun-24	To develop the same policy for Gainesville and Jacksonville for consistency on both campuses

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

Area	Document Name	New or Amended	Date	Purpose of Document or Revision
UF Health Compliance & Privacy (Physician Billing-Jacksonville)	The Use of the "KX" Modifier for Gender Specific Procedures	New	Jul-23	To specify when the modifier is to be used to identify services for Transgender, Ambiguous Genitalia, and Hermaphrodite patients in addition to its other existing uses
UF Health Compliance & Privacy (Physician Billing-Jacksonville)	Global Compliance Issues Refund Process	Amended	Apr-24	To document how refund checks should be sent with the appropriate information in a timely manner
UF Health Compliance & Privacy (Physician Billing-Jacksonville)	Usage of Copy Paste, Copy/Forward and Prepopulated Narrative Functionality in Provider Notes in the Electronic Medical Record	Amended	Mar-24	To provide guidance on the use of copy functionality when documenting in the Electronic Health Record, to align with the Office of the Inspector General and the Medicare Administrative Contractor's view on copy/paste and template use
UF Privacy	Navigator Data Guidance	New	Jul-23 to Jun-24	To create guidance as to what data can be used in the Navigator in collaboration with Information Security
Youth Compliance	Multiple Youth Compliance Activities checklists	New	Mar-24	To serve as a procedural guide supporting the youth activity requirements outlined in the Youth Compliance & Child Abuse Reporting Policy

## E. Legislative Activities

In addition to taking steps to ensure compliance with legal and regulatory requirements, UF senior leaders and Compliance Partners collaborate with federal and state officials to provide feedback on new or existing laws or regulations. This feedback often pertains to the impact of these laws or regulations on institutions of higher education, such as UF, and may include creating impact reports or meeting with officials who request assistance. Examples of these legislative activities include, but are not limited to:

- The CCO collaborated closely with the Office of General Counsel and UF Research to develop a compliance plan in accordance with Fla. Stat. 288.860 concerning regulations on countries of concern. They convened a working group of key offices to determine the implementation strategy for compliance.
- The CCO also worked with the Florida Board of Governors (BOG) on interpreting the foreign gifts and contracts reporting regulations and analyzing a complex scenario regarding the country to which a foreign transaction should be attributed.
- The Clery Compliance Assistant Director is a member of the National Association of Clery Compliance Officers and Professionals (NACCOP) Federal Relations Committee. On July 27, 2023, the Committee met to provide feedback on antihazing legislation. The feedback solicited during this meeting was submitted to U.S. congressional staffers who were actively drafting antihazing legislation that would impact higher education institutions.
- The UF Health Senior Director of Privacy collaborated with UF and UF Health attorneys to update the Business Associate Agreement (BAA) template in accordance with the Florida state law prohibiting the storage of Protected Health Information (PHI) at offshore locations.

## Communications and Reporting

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

## A. Communications

UFCE and its Compliance Partners utilize a wide-array of internal communication (e.g., newsletters, alerts, and e-mail reminders) and external communication (e.g., social media, YouTube, and websites) to share and receive compliance-related information throughout the UF community. A few key examples of how Compliance Partners shared information, increased compliance awareness, and communicated important information in FY24 are identified below:

### Publications:

#### **Environmental Health and Safety: EH&S Newsletter**

EH&S publishes the EH&S Newsletter, providing updates on safety-related information, innovative programs, and training opportunities across various health and safety topics. Distributed quarterly in March, June, September, and December, the newsletter reaches over 20,000 faculty, staff, and students across the State of Florida.

#### **Financial Stewardship (CFO Division): The Spreadsheet**

The CFO Division will soon start publishing The Spreadsheet, a new monthly newsletter to centralize and consolidate division news and guidance for employees across the institution.

#### **Human Resources (UFHR): UF at Work**

UFHR Office of Communications and Worklife publishes UF at Work, an online bi-weekly e-newsletter for UF faculty and staff. The publication aims to inform the campus community about current issues pertaining to employees' work-life at UF. Among articles published for FY24, the following topics were included: maintaining a drug free workplace, FMLA , artificial intelligence, Safety Awareness Month, compliance Learn Over Lunch events, impacts of cyberattacks, ADA training, and more.

#### **Information Technology (UFIT): UFIT News**

UFIT publishes the UFIT News. This fiscal year, 47 articles were published in UFIT News and various other publications or communication channels such as UF at Work and UF Health communications channels. Multiple topics were covered such as restricted data retention and destruction, phishing, ransomware, risk assessment process, and cyberattacks.

#### **Research Institutional Review Board (IRB): IRB Newsletter**

IRB distributed monthly newsletters providing various updates. This fiscal year, some of the topics were Protected Health Information (PHI) vs. Personally Identifiable Information (PII); IRB two-minute videos; Deviation and Adverse Events Log Tips; and Study Records Retention.

#### **UF Compliance and Ethics (UFCE): The Compliance Gazette**

UFCE publishes the Compliance Gazette on a quarterly basis offering updates across all compliance program areas. Multiple Compliance Partners and Liaisons (e.g. , EH&S, COI Program, Youth Compliance, Finance and Accounting, Clery, Privacy, and Business Affairs) contributed this year to the *Compliance Gazette* on topics such as the Anti-fraud Framework, UFCE Professional Ethics Series, the European Union General Data Protection Regulation (GDPR), and the Compliance Superstars.



### **Athletics (UAA)**

UAA distributes weekly reminders to staff to be added to each department's weekly meeting agenda on topics such as sports wagering, time management, social media, former student athletes, and head coach responsibilities. Twelve updates to NCAA/SEC legislations were also distributed during this fiscal year.

### **Clery Compliance**

The Clery Program, in collaboration with UFPD, sent 16 Timely Warnings this fiscal year. In addition, UFPD sent out 15 Emergency Notifications. Clery requires that institutions of higher education (IHEs) send Timely Warnings in the event of a serious or continuing threat that is a Clery crime, occurred on Clery geography, and that was reported to local law enforcement or a CSA. The Clery Act also requires IHEs to send Emergency Notifications in the event of a significant emergency or dangerous situation that is occurring on campus and involves an immediate threat to the health or safety of students, faculty, and staff.

### **Environment Health & Safety (EH&S)**

The EH&S Associate Director for Occupational Safety and Risk Management and the Instructional Designer and Training Coordinator participate in monthly Business Affairs Communication Team meetings to collaborate within Business Affairs and disseminate information to the campus community.

### **Information Technology (UFIT)**

UFIT Communications Team (IT-Comm) follows the guidance provided by UF's Information Security Office (ISO) to support outreach needs through customized messaging tailored to campus stakeholders. For example, IT-Comm supported the ISO's semesterly information security messaging campaign sent directly to more than 90,000 faculty, staff, and students.

### **Research Institutional Review Board (IRB)**

The IRB distributes ad hoc updates via the IRB listserv (IRBMAIL-L@lists.ufl.edu). Examples of topics covered this fiscal year included Brown Bag training sessions, new investigator guidelines, advertising and recruiting for research participants, and clinical trial registration basics. Communications are archived [here](#).

### **Financial Stewardship (CFO Division)**

The CFO Division distributed their annual Fraud Awareness reminder in June to communicate the importance of employees acting as responsible stewards of the university and communicating fraud concerns.

### **UF Health Compliance & Privacy**

This fiscal year, UF Health Compliance & Privacy Services continuously monitored regulatory updates and industry enforcement activity and communicated compliance topics to the workforce through 134 FYI/alerts, articles, questionnaires, publications, and website postings. Topics presented included Medicare Hospital Outpatient Prospective Payment System (OPPS)

Final Rules, Office of the Inspector General (OIG) Workplan updates, Recovery Audit Contractors (RAC) Approved Issues, Drug Testing Edits and Gifting reminders. Additionally, UF Health College of Medicine Physician Billing Compliance periodically communicated compliance related matters internally and college-wide topics such as the Department of Justice announcements. The office also shared Medicare Compliance Publications to keep providers up to date with Medicare requirements.

## Website Enhancements:

### **Financial Stewardship (CFO Division)**

The CFO Division redesigned all their websites (CFO, F&A, and Procurement) to consolidate and clarify directives, procedures, expectations and provide better user experience to facilitate compliance. The division also re-established the Enterprise Analytics TEAM to promote a reporting community of practice and facilitate better communication and comprehension of financial reporting tools and information. In addition, a Finance Hub was implemented in Salesforce as a centralized communication and ticketing system to facilitate centralized review/monitoring of reporting/communication needs.

### **Human Resources (UFHR)**

UFHR launched two new UFHR websites in FY24. The [UF Human Resources](#) website serves as the primary source of information for current employees, while the [UF Administrators](#) website provides resources for employees in administrative, managerial, or leadership roles. A website improvement group comprising more than 600 UF faculty, staff, and leadership provided vital feedback throughout the redesign process to help inform UFHR efforts.

### **Research Institutional Review Board (IRB):**

The IRB also enhanced their website. For example, the [Investigator Guidelines webpage](#) now lists the documents in a table format with keywords for easier searching by users and indexing by search engines. IRB also collaborated with UF IT to create a “chat button” that enables visitors to live chat with IRB staff.

### **Research Integrity, Security, & Compliance (RISC):**

RISC enhanced their website by adding a dedicated section for Research Security, which includes International Engagement and Export Controls. Updates to the website provided units with detailed instructions and FAQs on using the International Scholar Visit portal in an effort to ensure compliance with Florida law.

### **UF Privacy Compliance Office**

Completed numerous website enhancements ([privacy.ufl.edu](https://privacy.ufl.edu)).

### **UF Health Compliance & Privacy:**

The UF Health Privacy website was updated to include guidance documents on maintaining the confidentiality of paper PHI and BAA templates for all UF Health Covered Entities. The website was

also updated with UF Health Jacksonville's (UFHJ) new email address for reporting privacy incidents/violations, which was changed from [HIPAA@jax.ufl.edu](mailto:HIPAA@jax.ufl.edu) to [privacy@jax.ufl.edu](mailto:privacy@jax.ufl.edu) to help standardize the naming convention used for privacy team emails.

## Other Communication Methods

### **Information Technology (UFIT): Social Media Messaging/You Tube Videos/Cyber Bowl Event**

The Information Security Office (ISO) collaborates with UFIT's communications team (IT-Comm) to educate and increase the university community's awareness of information security topics. The ISO and IT-Comm meet weekly to plan messaging on four social media channels and organize awareness events, with an additional monthly meeting to review the ongoing trends in UF's information security landscape and develop primary message themes. The combined number of information security-focused social media posts on Facebook, Instagram, and X for FY24 is approximately 140. UFIT also published 6 YouTube videos in FY24 focusing on information security and held an information security event, the 2023 Cyber Bowl.

### **Conflicts of Interest (COI): UFOLIO Notification System/Delinquency Notice Process**

The Conflicts of Interest Program managed UFOLIO's comprehensive notification system to ensure faculty and staff maintain compliance with institutional, state, and federal disclosure requirements. The team also managed and maintained a delinquency notice process by providing internal compliance reports to various departments/colleges both ad hoc and on periodic basis.

### **Environmental Health and Safety (EH&S): Social Media Messaging**

EH&S Social Media Committee continued to advance and expand communication of safety related topics and started a more robust social media presence aimed at EH&S activities. The four pillars highlighted include: Learn, Our Team, Our Partners, and Engage. EH&S accounts with Facebook, Instagram, and X (formerly Twitter) were created. Communication can be sent to [communication@ehs.ufl.edu](mailto:communication@ehs.ufl.edu) to share, collaborate articles, photos, or ideas.

### **Human Resources (UFHR): Letterhead**

UFHR's letterhead promotes equal opportunity by including the footer: *An Equal Opportunity Institution*.

### **UF Health Compliance and Privacy: Tip Sheets**

UF Health Compliance and Privacy Services provided tip sheets to multiple departments and facilities, covering topics such as What We Do and How to Contact Us. In addition, UF Health Physician Billing Compliance in Jacksonville worked with the IT department to develop a workflow tip sheet on new code G2211 (visit complexity inherent to evaluation and management services) and new code G0136 (administration of SDOH risk assessment).



## Athletics (UAA): Certification of Compliance Form & Handouts

UAA uses a Certification of Compliance Form which was sent to all employees in FY24. This annual reporting confirms coaches and staff members' knowledge of and adherence to NCAA rules. In addition, handouts were developed to simplify rules in an easy to read/understand format and were distributed during meetings or events.

## Examples of Communications



### Keep it Confidential Protected Health Information (PHI)-Electronic

- Never access patient information without a business purpose or for personal reasons.
- Limit PHI access to only the minimum necessary.
- Never post information on social media about patients, visitors or experiences with patients. It is not allowed under UF Health's policies, even if the patient gives you permission.
- Be particularly mindful to never include PHI or patients/visitors in the background when taking pictures of you and your co-workers.
- Never use a personal mobile device (cell phone, tablet, etc.) to send pictures/videos of patients messages containing PHI, unless using a UF Health approved method for doing so.

### The Code of Conduct and Compliance Concerns

The UF Health Code of Conduct principles help to communicate expected ethical and professional conduct to all staff.

#### Legal and Regulatory Compliance

All activity by or on behalf of UF Health must be in compliance with all federal, state, and local laws and regulations. Staff should not:

- File claims for services not rendered, not medically necessary or without proper documentation
- Provide inaccurate billing
- Bill patients/insurance for research-only items and services
- Provide hospital resources to non-UF Health personnel
- Offer or receive inducements or kickbacks in exchange for goods, services, or patient referrals

#### Conflict of Interest

Employees owe a duty of unqualified loyalty to UF Health and may not use their positions to profit personally at the expense of the organization. Staff should not:

- Manage or supervise a relative
- Take part in outside employment that interferes with his or her job at UF Health that is not in the organization's best interest.

#### Appropriate Use of Resources

Employees must preserve and protect the organization's assets by making appropriate and effective use of resources. Staff should not:

- Use hospital supplies, equipment or intellectual property for private business or personal use
- Conduct research without Institutional Review Board approval
- Conduct research without obtaining informed consent

#### Confidentiality

## B. Reporting

Guidance on the appropriate reporting channels is available on the [UFCE website](#) and the UF Human Resources [Options for Reporting Concerns and Filing Complaints](#) page.

### UF Reporting Channels



\*Subject Matter Experts include UFPD, Title IX, ADA, Clery, RISC, COI Program, Youth Compliance, Offices of the Ombuds, etc.

### The UF Compliance Hotline

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

Regardless of the mechanism used for reporting, the university protects UF employees making reports and participating in investigations from retaliatory action. University protection from retaliation in the workplace is publicized in various publications, including the [UF Employee Handbook](#), the [Processes for Complaints of Fraud, Waste, Abuse, or Financial Mismanagement Regulation 1.500](#); and the [Research Integrity Policy](#).

UFCE leadership revised the protocol for the compliance hotline process to improve consistency in follow-up and remediation efforts. The new structure was implemented in mid-June.

## The UF Health Compliance Hotline

UF Health uses its own distinct compliance hotline, which also allows reporters to maintain anonymity. UF Health has also established a policy that prohibits retaliation against individuals who report concerns in good faith. This fiscal year, there were a total of 207 calls to the UF Health Compliance Hotline. The UF Health Compliance and Privacy Team provided the following statistics on those calls.

The calls were categorized as follows, 73 (35%) of the Hotline Cases were HR related issues, 48 (23%) were related to Privacy and/or Information Security, and 15 (7%) were related to Patient Experience.

The top three categories of HR Related Hotline Cases are noted below:

- Workplace Conduct – 42
- General HR Complaints – 13
- Discrimination & Harassment Allegations – 8

The total number of Hotline Calls by facility is as follows:

- UF Health Shands (UFHS) – 57
- UF Health Jacksonville (UFHJ) – 38
- UF Health Central Florida Health (UFHCF) – 61
- UF Health St. Johns (UFHSJ) – 13
- UF/UF College of Medicine – 38

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

## Training and Education

BOG Regulation 4.003 requires Board of Trustees members and UF employees to receive training regarding their responsibility and accountability for ethical conduct, as well as compliance with applicable laws and regulations. To increase awareness and understanding of these laws and the critical aspects of the Program, UFCE, its Compliance Partners, and other functional areas throughout UF offer a wide range of training on legal, regulatory, and ethical requirements.

### A. Board of Trustees

Throughout each fiscal year, the CCO provides regular updates regarding the Compliance Program and at least one educational offering to the BOT. During this current reporting year, the CCO or other members of the UFCE staff delivered several updates and presentations.

Throughout the first part of the fiscal year, the CCO provided the BOT with regular updates on the Compliance Program's status, including key developments and significant compliance-related issues. Consistent communication ensured that the BOT remained engaged in the Program's oversight.

### B. Compliance Training Modules

Compliance Partners and other functional units throughout UF create and implement specific compliance training modules supporting a law or regulation or work functions in different units. The following table highlights some of the training modules developed or led in FY24.



## Compliance Training Modules

Area	Topic	Description or Purpose	Trained	Attendees
Clery Compliance	Campus Security Authority Training	To follow the 2016 Clery Handbook annual training recommendation for those designated for this role (CSAs) – CSAs are required by the Clery Act	5,000 – 7,000 approx.	All members of UFPD, all members of UF and UF Health security departments, individuals responsible for campus security (i.e., gate monitors), student organization advisors, officials of the university who have significant responsibility for student and campus activities, and Officials with Authority (OWAs) as designated by Title IX. Jointly designated by the Clery Program and Human Resources
Environmental Health & Safety (EH&S)	Hazardous Waste Management	To ensure compliance with EPA – this course covers hazardous waste management and safety best practices	6,786	All employees who generate or manage hazardous waste in labs and satellite areas on UF's main campus
Environmental Health & Safety (EH&S)	BBP General Audience	To ensure compliance with OSHA under 29 CFR 1910.1030	12,040	All personnel handling human blood, tissues, primary human cell lines, and certain human body fluids, including principal investigators, nurses, physicians, laboratory workers, residents, students, and supporting personnel
Environmental Health & Safety (EH&S)	BMW Training	To ensure compliance with Florida Law (FL DOH, Chapter 64E-16 FAC	7,770	All UF faculty and staff who generate biomedical waste



## Compliance Training Modules (Continued)

Area	Topic	Description or Purpose	Trained	Attendees
Environmental Health & Safety (EH&S)	General Biosafety	To ensure compliance with UF requirement to follow NIH and CDC Guidelines	3,849	Individuals working with or supervising work with synthetic/recombinant nucleic acids, infectious agents, and biological toxin
Environmental Health & Safety (EH&S)	Chemical Hygiene Plan Training	To ensure compliance with 29CFR1910.1450 Lab Safety Standard	6,102	UF Faculty, Staff, Students, Volunteers, and Visitors working in laboratory spaces and handling hazardous chemicals
Financial Stewardship (CFO Division)	Fiscal Responsibility for Leaders at UF (CFO400)	To gain a better understanding for UF leaders of their fiscal roles and responsibilities and how to enhance fiscal accountability	240	UF Leadership (Deans, Directors, Department Heads)
Financial Stewardship (CFO Division)	The Color of Money (PRO302)	To introduce UF's sources of funds along with accompanying rules/directives that govern how each type of moneys may be spent	427	UF Employees with fiscal responsibilities
Financial Stewardship (CFO Division)	Internal Controls at UF (PRO303)	To learn about internal control guidance and the role it plays in ensuring proper fiscal stewardship	118	UF Employees with fiscal responsibilities
Financial Stewardship (CFO Division)	UF Fraud Awareness (PRO338)	To help identify signs of fraud, waste, abuse and financial mismanagement and the appropriate ways to report such concerns	166	All UF Employees
Financial Stewardship (CFO Division)	Payment Card Security Awareness Training	To train on required policies, procedures and security measures to protect customer card information	1,261	Individuals with payment collection/processing roles and responsibilities

## Compliance Training Modules (Continued)

Area	Topic	Description or Purpose	Trained	Attendees
Financial Stewardship (CFO Division)	P-cards at UF: What Every P-card Holder Needs to Know	To provide P-card holders with guidance and resources on how to use a P-card appropriately - required training to obtain a P-card	2,364	P-card holders and approvers
Human Resources (UFHR) & Provost Office	Hiring at UF	To provide an overview of the hiring process and reviews the behaviors, attitudes, and stereotypes that can impact decisions at each stage - best practices and tools to use are discussed	903	Staff and faculty involved in the hiring process. Training expires in three years. Note: Training implemented 2/29/2024 to replace Faculty Search Committee Tutorial.
Human Resources (UFHR)	HR101: How to Stay Legal as a Manager or Supervisor	To provide a practical introduction and guide to fair and legal employment practices at UF covering the most pertinent laws and policies involving basic human resource practices and impacting our employees	297	One-time completion for managers and supervisors
Human Resources (UFHR)	Equal Employment Opportunity at UF: Laws and History	To provide an overview of the University of Florida's policies and expectations associated with EEO	230	One-time completion for faculty and staff interested in topic
Information Technology (UFIT)	Mandatory Annual Information Security Awareness Training	To provide information Security Awareness Training required by the Florida Board of Governors	20,189 (staff) 24,111 (students)	Employees and students
Research - IACUC	Numerous	To address different types of research depending on what species or activities are involved	8511	Anyone utilizing specific species or utilizing specific activities in animal research.

## Compliance Training Modules (Continued)

Area	Topic	Description or Purpose	Trained	Attendees
Research - IACUC	AALAS-04155	To provide required training for all animal users	750	Everyone engaged in animal research
Research - IRB	IRB803: basic IRB training	To cover important topics for conducting human research	4,242	Everyone engaged in human subjects research
Research - IRB	IRB850	To cover topics limited to researchers conducting human research that meets "exempt criteria" under federal regulations	91	Anyone who has not taken IRB803 and is only engaging in "exempt" research
Research - RISC	Export Controls	To present basic information about export controls at UF from a faculty and staff perspective	196	College and unit administration; UF faculty project personnel for sponsored research
Title IX	Maintaining a Safe and Respectful Campus	To promote equal opportunity policies and practices to prevent sexual discrimination and harassment: To support UF's vision of an academic and work environment free of discrimination - UF requires completion of this online course	21,256	Every employee of the university (faculty; TEAMS/USPS; and all OPS) - this course is required within first 30 days of employment and must be retaken every 2 years
UF Compliance Program	Mandatory Compliance and Ethics Training "Doing your Part for the Gator Good"	To provide an overview of the Compliance Program and certain provisions of the FL Code of Ethics. This training is required by the Florida Board of Governors	13,940	All employees must take this training every two years

## Compliance Training Modules (Continued)

Area	Topic	Description or Purpose	Trained	Attendees
UF Health Compliance and Privacy Services (Hospitals)	New Employee Orientation	To comply with CMS Mandatory Training Requirement	6,851	Required of all new hospital employees as part of onboarding
UF Health Compliance and Privacy Services (Hospitals)	Annual Compliance and Privacy Education	To comply with CMS Mandatory Training Requirement	27,967	Required of all hospital employees on a biannual basis (Spring/Fall)
UF Health Compliance and Privacy Services (Hospitals)	Targeted Compliance and Privacy Education Training	To increases awareness of current compliance and privacy matters	774	Open to role-specific UF Health employees, as applicable - for example, Compliance Services facilitated monthly webinars and the annual HCPro Bootcamp
UF Health Compliance and Privacy Services (Hospitals)	General Compliance and Privacy Training topics via My Training and HealthStream modules.	To increase awareness of compliance and privacy matters	1,082	Voluntary lessons open to all UF Health employees
UF Health Compliance and Privacy Services (Hospitals)	Privacy and Confidentiality	To provide basic training on protecting patient information including federal (HIPAA) and state privacy and security laws and regulations	280	Students in the College of Nursing program
UF Health Compliance & Privacy (Physician Billing-Gainesville)	Annual Compliance Update Training	To provide billing compliance training for all billing related personnel	5,334	All members of COM faculty and staff involved in direct patient care

## Compliance Training Modules (Continued)

Area	Topic	Description or Purpose	Trained	Attendees
UF Health Compliance & Privacy (Physician Billing-Gainesville)	Annual Compliance Update Training	To provide general training for all other staff members	2,571	All members of COM & UFHP personnel who are not involved in direct patient care
UF Health Compliance & Privacy (Physician Billing-Gainesville)	Billing Compliance Training	To ensure new providers are aware of billing regulations	182	New providers hired within 90 days via zoom or in-person meetings
UF Health Compliance & Privacy (Physician Billing-Jacksonville)	New Provider Compliance Orientation	To ensure new providers are aware of billing regulations - newly hired providers are required to review key policies and procedures relating to compliance and acknowledge their responsibility to comply with the standards set forth in those documents	242	New UF COM-Jax Faculty, UFJPI Advanced Practice Professionals, and Contracted, Temporary Providers (i.e. Locum Tenens Providers)
UF Privacy	HIPAA	To provide HIPAA privacy training and general awareness	24,489	Available to all UF
UF Privacy	FERPA	To provide FERPA training	12,619	Available to all UF
Youth Compliance Program	Youth Protection Training	To present basic information of child safety, youth activities, and reporting child abuse	5,402	Faculty, staff, volunteers, and students who will engage with minors on behalf of the university

## C. Educational Outreach and Other Types of Training

In addition to training modules, multiple educational events took place in fiscal year 2024 to enhance learning within the community. A subset of these activities and a few examples from the Compliance Partners are presented below.

### **Athletics (UAA): Refresher Meetings/Compliance Attestations**

The UAA Compliance office met with various areas, such as communications, sports health, and tutors, to review rules specific to each area. The office also held their annual department wide compliance meeting (220 attendees) at the beginning of FY24 academic year. The purpose of the annual meeting is to review policies, procedures and compliance expectations. Each full-time staff member completed an attestation post-meeting that they had reported all violations of NCAA/SEC Rules that they committed or were made aware of. Other Back to Basics educational sessions were held throughout the year as a refresher of NCAA rules related to recruiting, playing season, financial aid, eligibility, and clinics. These sessions included all staff, all sports, and all teams.

### **Clery Compliance: Personalized Educational Sessions**

The Clery Program provided personalized educational sessions for smaller groups such as all new officers in UFPD or UF Housing professional staff.

### **Conflicts of Interest (COI): Various Events/Leadership Meetings**

The COI Program staff provided a virtual training session at the UF Advancement annual onboarding event for all personnel (about 150) on complying with UF outside activity disclosure requirements. The staff also delivered in-person presentations on outside activities and disclosure requirements at various other events such as at the UF Small Business Opportunity Fair, attended by approximately 50 UF purchasers and procurement personnel who engage with outside suppliers in new contracts. Another event was at the New Chair Orientation, where about 50 newly appointed chairs and chiefs for FY24 were present. A third event targeted around 30 UF Innovate-affiliated individuals and community members involved with the UF Innovate startup community. The COI Program engaged in discussions with COM Leadership regarding revision/revocation of the College of Medicine (COM) Industry COI Policy and COM Outside Competition policy. The COI Team also engaged with various deans' offices regarding complex disclosures or to advise on conflicts of interest matters.

### **Environmental Health and Safety (EH&S): Safety Events**

EH&S held their annual Safety Month campaign in October of 2023 to promote Safety in various ways. The team hosted several tabling events around campus to promote a safety culture and communicate safety workplace principles. Events were held in Engineering, Reitz Union, Chemistry and Biomedical Science facilities. Hands-on experience and training were provided with a fire extinguisher simulator.

### **Human Resources (UFHR): Office Hours/Webinar**

UF Human Resources and the General Counsel's Office held Zoom office hours on Fridays at 3:00pm by invitation to Deans and Associate Deans. The first meeting was held on January 5,

2024. The office hours provided an opportunity for college level administrators to bring questions regarding Fla. Stat. 288.860, BOG guidance, and their impacts on hiring at UF. A Family Medical Leave Act (FMLA) training webinar for faculty and staff was held on March 22, part of the Caregiver Support Workshop Series to raise awareness about FMLA and how it can benefit employees and their families. The series was promoted through UF at Work, social media and various UF websites and newsletters.

### **Information Technology (UFIT): Presentations and Tabletop Exercises**

The Information Security Office (ISO) also plays a prominent role in many CIO presentations developed throughout the academic year, including tabletop exercises, for which IT-Comm provides photos, graphic design material, and written copy.

### **Research – IACUC/IRB/RISK: Brown Bag Sessions/In Person and Live Training**

The IACUC discussed ethic matters and compliance during full committee meetings twice a month and on an as-needed basis with the attending veterinarian and IACUC Chair for emerging concerns. The IRB hosted virtual monthly Brown Bag sessions on topics such as Pregnancy Testing in Research, Auto-Determination Tools, Recruiting and Advertising for Research, and Clinical Trials to name a few. RISC gave in person and live virtual sessions to labs, graduate student classes and other interested groups on an overview of research integrity principles and research misconduct. RISC also provided in person and live virtual sessions to faculty and administrators tailored to their areas of oversight.

### **UF Compliance and Ethics(UFCE): Learn Over Lunch Series/New Video Series**

UFCE staff maintained a quarterly Learn Over Lunch educational series (via zoom), featuring different speakers on a wide range of compliance topics, including Florida Public Records, Ethics, FMLA, and Event Permitting on Campus. On average, between 150 to 200 individuals attended each session. In November, UFCE participated in the Compliance and Ethics Awareness Month by holding a Learn Over Lunch Ethics Series (4 sessions) where a variety of ethical issues and scenarios were discussed. Attendance ranged from 46 to 74. A survey sent to attendees showed the series was favorably received. UFCE staff also presented at different events across campus (e.g., the HR Forum, UF College of Medicine New Employee Orientation, Rec Sports Summer Camp Staff Orientation, and Student Life New Employee Orientation). The team has also been developing content for the new Faculty Orientation which will be available in the fall. Looking ahead, the Compliance and Ethics team is working on a new series of more engaging educational offerings (2 to 4 min) on a variety of topics in collaboration with Compliance Partners (e.g., EH&S, UFIT, COI Program, Clery). Employees will be able to take the tutorials at any time depending on their level of interest. These tutorials are planned for a spring 2025 implementation.

### **UF Health Compliance & Privacy: Bootcamp Hosting/Walkthroughs/Audit Closing Conferences**

UF Health Compliance and Privacy Services in Gainesville and Jacksonville organized a Compliance & Privacy Awareness Month to increase awareness of compliance and privacy matters. The team scheduled several onsite events, which were open to all UF Health and UF employees, staff, vendors, and visitors. The online Compliance Awareness Survey was launched

during this time to assess enterprise-wide awareness of the Compliance Program. Compliance awareness campaigns are done nationally each November. The team also hosted 24 training events with various departments for awareness, communication, continued education, guidance, and professional development. These events included multiple webinars. Additionally, UF Health Compliance Services hosted a live HCPro Medicare Bootcamp and a live Florida Compliance and Privacy Consortium. On the privacy side, the team provided updated privacy tip sheets to multiple departments during HIPAA Walkthrough Audits to promote safeguarding all forms of PHI. The UF Health Physician Billing Compliance Team in Jacksonville provided education to the UF College of Medicine and the University of Florida Jacksonville Physicians, Inc. (UFJPI) Revenue Cycle Managers during each of 17 scheduled audit closing conferences.

### **UF Privacy**

Worked with the Integrated Data Repository (IDR) and others around the university and UF Health to create a new process that allows the sharing of images outside of the university.

### **Youth Compliance: Consultations/Surveys/Summer Camp Visits**

This fiscal year, the Youth Compliance Program conducted 60 consultations with 150 stakeholders to discuss specific activities with minors. The program also conducted 8 Onsite Summer Camp Visits and distributed 47 post summer camp surveys where camp directors were given the opportunity to provide feedback on various youth compliance requirements such as registration, training, and child abuse reporting.



## Examples of Educational Outreach



**UF**  
FLORIDA

# SAFETY AWARENESS *Month*

Join Environmental Health & Safety in October for various outreach events. Come meet our staff, learn about our safety programs and grab some giveaways!

<b>October 4</b> Engineering Outreach	Herbert Wertheim Laboratory for Engineering Excellence 10 AM - 12 PM
<b>October 12</b> Main Safety Event	Reitz Union Breezeway 9 AM - 3 PM
<b>October 17</b> Chemistry	Scott Family Hall First Floor 10 AM - 12 PM
<b>October 19</b> Health Science	Academic Research Building Founders' Gallery 1 PM - 3 PM
<b>October 25</b> UFRAC Lake Nona	Lobby 10:30 AM - 12:30 PM

**EHS.UFL.EDU**



UF Compliance and Ethics  
*PRESENTS*  
**LEARN  
OVER  
LUNCH**

Join the UFCE Learn over Lunch team and UF Business Affairs and Division of Student Life representatives to learn about UF's event permitting process on June 18, 2024.

### Register for the Small Business Opportunity Fair

Join UF Small Business & Supplier Diversity for its annual Small Business Opportunity Fair, held April 24 at the Reitz Union Grand Ballroom. Stop by from 9–11 a.m. to learn more about working with suppliers and approved caterers, or from 11 a.m.–1 p.m. to meet small businesses and other exhibitors.

[Register](#)



**COMPLIANCE  
AND PRIVACY  
AWARENESS MONTH**

**Compliance wants to hear from you.  
Take our Survey Today!**



## Risk Identification, Monitoring, and Auditing

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

### A. Regulatory Reporting & Other Monitoring Activities

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

Area	Report	Regulation	Submitted	Description
Athletics (UAA)	Equity in Athletics Disclosure Act (EADA) Report	U.S. Department of Education HEOA (Public Law 110-315)	Oct-23	Annual reporting on athletic participation, staffing, and revenues and expenses, by men's and women's teams – completed by our business and finance department with oversight from the senior woman administrator.
Athletics (UAA)	(Auxiliary) Intercollegiate Athletics Program	NCAA Constitution Article 2(D)(1)(c); NCAA Bylaw 20.2.4.17 [Division I members]; NCAA Bylaw 7.3.1.5.23.1	Jan-24	The NCAA requires institutions to have an independent public accountant review their revenues and expenses according to the NCAA Agreed Upon Procedures (AUP) Guidelines. This is an annual requirement for Division I members. Review was completed by James Moore.
Clery Compliance	Annual Security Report and Annual Fire Safety Report	34 CFR Part 668.46(b), 34 CFR Part 668.49(b)	Sep-23	Annual report distributed to the UF community that includes 3 years of crime and fire data, 116+ statements of policy regarding campus safety, and information on crime prevention programs.

## Regulatory Reporting (Continued)

Area	Report	Regulation	Submitted	Description
Clery Compliance	Campus Safety and Security Survey	34 CFR Part 668.46(c)(1), 34 CFR Part 668.49(c)(2)	Oct-23	Submission of crime and fire statistics for all University of Florida campuses for reporting year 2022.
Clery Compliance	Drug and Alcohol Abuse Prevention Program	34 CFR Part 86-Drug and Alcohol Abuse Prevention	Oct-23	The DAAPP includes university policies and regulations related to drug and alcohol abuse prevention; local, state, and federal laws regarding drugs and alcohol; the health risks associated with the use of drugs and alcohol; the programs and intervention efforts provided by the university; and the disciplinary sanctions associated with violations of university policies and regulations.
Environmental Health & Safety (EH&S)	Environmental Protection Agency and Florida DEP to EH&S	EPA and FDEP Hazardous Waste Regulations	Jan-24	EPA and FDEP inspection of EH&S hazardous waste facility and select hazardous waste generators on campus
Environmental Health & Safety (EH&S)	Drug Enforcement Agency and EH&S	Title 23 USC Controlled Substances Act	Jun-24	DEA surveys of DEA registration holders conducted during the annual Lab Safety Surveys.
Environmental Health & Safety (EH&S)	Individual PIs	Florida Pharmaceutical Regulations	Jun-24	Inspection of restricted pharmaceutical use.
Environmental Health & Safety (EH&S)	The United States Department of Agriculture's (USDA) & CDC Inspection Response	Federal Select Agent Program	Jan-24	USDA & CDC inspection of areas where select agents are used.

## Regulatory Reporting (Continued)

Area	Report	Regulation	Submitted	Description
Environmental Health & Safety (EH&S)	Nuclear Materials Management and Safeguards System (NMMSS)	US Nuclear Regulatory Commission	Apr-24	NMMSS is the U.S. government's official program to track movements, uses, and inventories of U.S. nuclear materials.
Financial Stewardship (CFO Division)	University Annual Financial Report	Annual requirement for audited financial statements; single audit for 2 CFR 200	Apr-23	Annual audited financial statements for the University of Florida.
Foreign Influence Compliance	Foreign Gifts and Contracts Report	HEA Section 117 & Florida Statutes Section 1010.25	Jul-23 & Jan-24	UFCE reported to the federal government and the state all foreign gifts and contracts meeting the threshold in a single or aggregate amount from the same foreign source. The report is required twice a year.
Human Resources (UFHR)	Annual Clery Report	The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (The Clery Act)	Aug-24	UFHR contributes employee data to support the completion of the Annual Security Report.
Human Resources (UFHR)	Compliance Audit for Verification Services with National Student Clearinghouse	FERPA	Aug-24	In accordance with UF's Verification Services participation agreement, the Clearinghouse performs an audit to ensure that we maintain the subject's signed and dated consent for any transaction using the PII.
Information Technology (UFIT)	State Auditor General IT Survey	Section 11.45(3)(b), Florida Statutes	Mar-24	The survey was an annual request from the state to complete information about UF's information technology environments.

## Regulatory Reporting (Continued)

Area	Report	Regulation	Submitted	Description
Research - IACUC	Non-compliance, animal welfare concerns, suspensions & terminations	Public Health Service (PHS) Policy on Humane Care and Use of Laboratory Animals USDA Animal Welfare Act	Several months in FY24	Must be promptly reported when the IACUC makes these determinations
Research - IRB	Non-compliance, unanticipated problems, suspensions & terminations	45 CFR 46 21 CFR 56 21 CFR 312 21 CFR 812	Several months in FY24	Must be promptly reported when the IRB makes these determinations
Research - RISC	Risk Monitoring Reporting	42 CFR Part 93	Feb-24	Annual report on open research misconduct cases subject to PHS regulation
Research - RISC	International Travel - Countries of Concern	F.S. 1010.35	Jun-24	Reporting of all international travel to Countries of Concern
Research - RISC	Industrial Security	32 C.F.R. Part 117	Apr-24	DCSA Security Review - Commendable status received
UF Compliance Program	Financial Disclosures Certification	F.S. 112.3144 and 112.3145	Jan-24	CCO certified the list of persons required to file financial disclosures was accurate and submitted to Florida Commission on Ethics.

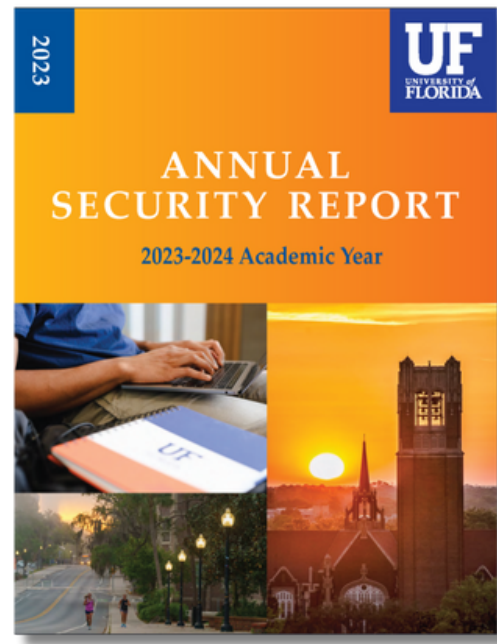
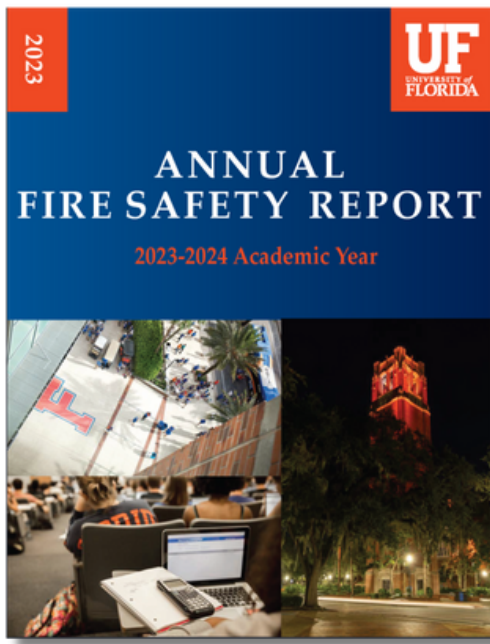
## Regulatory Reporting (Continued)

Area	Report	Regulation	Submitted	Description
UF Health Compliance and Privacy (Physician Billing Gainesville)	Billing Compliance Audits	Medicare Documentation Standards	Jun-24	Conducted an annual routine retrospective review of 909 providers; prospective review of 88 new providers; follow up audits for 22 individuals who did not pass routine or new provider billing audits; and risk-based audit of 358 providers specific to an E/M code 99214, based on Comparative Analysis Report issued by Medicare Contractor, FCSO.
UF Health Compliance and Privacy (Physician Billing Gainesville)	Monthly exclusion screening	Exclusion screening requirements	Jun-24	Total 130,416 personnel and vendors screened for FY24 (0 confirmed matches).
UF Health Compliance and Privacy (Physician Billing Jacksonville)	Jax Physician Billing Compliance Routine Reviews	Various Medicare, Medicaid, and Tricare regulations governing billing	Jul-23 to Dec-23	Routine scheduled medical department compliance reviews using a risk-based approach. 775 providers reviewed, 5,221 claims reviewed, and 5,699 charges reviewed. \$6,700.85 refunded to government payers.
UF Health Compliance and Privacy (Physician Billing Jacksonville)	Jax Physician Billing Compliance Risk Reviews	Various Medicare, Medicaid, and Tricare regulations governing billing	Sep-23 Nov-23 Mar-24 Apr-24	7 Risk Reviews were performed on issues from the work plans of the OIG, the Medicare Recovery Audit Contractor, Hotline reports, and additional reviews.
UF Health Compliance and Privacy (Physician Billing Jacksonville)	Baseline Reviews	Medicare, Medicaid and Tricare regulations governing billing	All months in FY24	Reviews on newly hired providers. 254 providers reviewed. \$182.63 refunded to government payers.

## Regulatory Reporting (Continued)

Area	Report	Regulation	Submitted	Description
UF Health Compliance and Privacy (Hospitals)	Foreign Gifts and Contracts Report	HEA Section 117 & Florida Statutes Section 1010.25	Jul-23 Jan-24	Served as liaison between UFCE and UF Health hospital contacts to obtain responses to the foreign gifts and contracts due diligence survey. Reviewed UF Health contracts with foreign entities to determine whether foreign gifts or contracts met reporting thresholds.
Youth Compliance	Child Abuse Report	BOG 3.002	Fiscal Year 23-24	Ensured directors of youth activities submit child abuse reports to DCF.

## Examples of Regulatory Reporting



## Other Monitoring Activities

UF engages in many other types of monitoring and risk identification activities. A few examples from the activities of Compliance Partners are displayed below.

**Clery Compliance:** In September 2023, prior to the publication of the Annual Security and Fire Safety Reports, the Clery Program Assistant Director briefed the Assistant Vice President of Public Safety and the Director of Security at UF Health Jacksonville. This briefing provided information about crime trends, comparing data from prior years. This information was also provided to UF Strategic Communications. The Clery Program Assistant Director also began preparing and drafting the next institutional Drug and Alcohol Prevention Program biennial review.

**Conflicts Of Interest (COI):** The COI Program staff consistently monitored and identified risks associated with UFOLIO-disclosed activities and interests, resolving a significant number of disclosures (4,480 submitted between July 2023 and June 2024). The COI Team also partnered with UF Finance and Accounting to develop system and process enhancements to screen prospective UF supplier applications for conflicts of interest arising under the Florida Code of Ethics for Public Officers and Employees (Part III, Chapter 112, Florida Statutes). In addition, the staff held weekly standing meetings to discuss outside activity disclosures related to research or other complicated disclosures to determine if a COI Oversight Agreement is needed for mitigation purposes.

**Environmental Health and Safety (EH&S):** EH&S staff conducted UAS/Drone Monitoring to include 333 flight requests processed and 400 missions flown. The EH&S staff also conducted Industrial Hygiene & Occupational Safety Assessments to include 563 respirator fit tests, 226 excessive noise/hearing conservation tests, 99 registered storage tanks, 172 ergonomic assessments, and 211 bloodborne pathogens - needlesticks/exposure.

**Financial Stewardship (CFO Division):** The CFO Division is in the process of developing the CFO Intelligence & Analytics (CIA) Suite with comprehensive financial data reporting dashboards designed to provide timely, accurate reporting of high and intermediate level financial reporting needs. These dashboards also include advanced data analytics which escalate department transactions that require additional review to ensure compliance with laws, regulations and policies. The CFO Division is also in the process of implementing the Archer Risk Management to support identification, review, and remediation of fraud and financial risks across the institution. It also supports continuous improvement of control activities to ensure operations are apt to combat emerging risks.



## Other Monitoring Activities (continued)

**Information Technology (UFIT):** UFIT auditing and monitoring efforts were numerous. Staff conducted 539 HIPAA risk assessments of new and modified systems that store, process, or transmit Protected Health Information or De-Identified Protected Health Information. UFIT also assisted other areas (i.e., Finance and Accounting, UF Research, and Student Financial Aid) to complete various audits by providing required information. In addition, UFIT continued to monitor Electronic Information Technology and Communication Accessibility (EITCA) standards in compliance with applicable local, state, and federal regulations and laws. This included using third-party software to monitor UF's 430+ websites and more than 30,000 courses, referring projects to the EITCA Officer for review, and ensuring that more than 2,900 hours of video in UF courses have been captioned.

**Research – IACUC/IRB/RISC:** Sixty-six Technology Control Plans were audited under the UF RISC export control program, ensuring compliance with federal export control regulations and UF Policy 14-002. This due diligence reduces the risk of violations under the International Traffic in Arms Regulations (ITAR) and Export Administration Regulations (EAR). The audit confirmed that access restrictions were properly implemented and maintained.

**Research – IACU/IRB/RISC:** The IACUC has a post-approval monitoring (PAM) program to document and review ongoing studies. The goal of Post-Approval Monitoring (PAM) is to work with, and in support of, research staff members, and to confirm accurate and consistent protocol performance in a collegial and unobtrusive manner. PAM aims to provide a collegial resource to the research community and facilitate an open dialogue in which to ensure protocol adherence and share current IACUC policies, guidelines, and other IACUC information with Principal Investigators and laboratory staff. This fiscal year, UF IACUC conducted post-approval monitoring of most protocols as well as for cause audits. The IRB conducted two for-cause audits, 28 random audits, as well as post-approval monitoring of select studies. All studies approved by Automated Determination Exempt Tool underwent a quality assurance review by the IRB-02 Chair or Vice Chair.

**UF Privacy:** Monitoring efforts included conducting 337 risk assessments of State, Federal, Global Privacy laws and regulations; investigating 309 incidents; and incorporating the review of AI tools through the risk assessment process in collaboration with UF Information Security.

## Other Monitoring Activities (continued)

**UF Compliance and Ethics Office:** UFCE regularly monitored the list of all the employees that must file annual financial disclosures to the Florida Commission on Ethics (FCOE).

**UF Health Compliance and Privacy:** UF Health Compliance and Privacy Services completed significant auditing and monitoring efforts throughout this fiscal year. Efforts included 45 audits and reviews on Regulatory Compliance, Coding and Billing, and Managed Care Compliance and 937 unplanned investigations in response to allegations and/or issues.

**UF Health Compliance and Privacy:** In addition, in collaboration with Audit Services and Information Security, the team conducted an enterprise-wide risk assessment which included interviews with 219 leaders across UF Health and identified more than 600 risks. Compliance & Privacy Services and Audit Services categorized and ranked the risks into a working risk profile, reported the risks to UF Health Senior Leadership and the Hospital Boards' Audit and Compliance Committees, and utilized the risk profile to create the Fiscal Year 2025 Compliance and Audit Work Plan. On the Privacy side, the team completed 442 FY24 Workplan Audits, including EpicCare Link; EpicCare Everywhere; Release of Information/Patient Requests; Access Termination; Office of Development PHI and Fundraising Communications Process; Information Blocking Rule; Occupational Health Employee Epic Access; and HIPAA Walkthroughs. Also included were reviews of 97 alerts from Protenus and 7 alerts from FairWarning to determine if unauthorized access to medical records occurred.

### B. Program Effectiveness Assessments

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

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

highest ranking within the BOG-approved rating system. The next effectiveness review is due by May 2026.

For FY24, Compliance Partners were asked how they evaluated the effectiveness of their training and education programs. The following describes how different areas kept track of the success of their training programs.

**Financial Stewardship (CFO Division):** The CFO trainings' effectiveness is evaluated in a variety of formats, including: in-training assessments, participant feedback, and improved business processes/reduction in non-compliant incidents.

**Human Resources (UFHR):** The team evaluates training and education using participant surveys and course enrollment data

**Research – IACUC/IRB/RISC:** The research units also receive evaluations from UFHR. The comments are reviewed, and feedback is utilized to enhance their trainings.

**UF Compliance Program:** UF Training and Organizational Development sends a monthly report containing evaluation results and feedback on training sessions completed through myTraining, such as the UFCE Mandatory Training. These reports are reviewed by UFCE staff. While some feedback indicates that the training is useful and comprehensive, others find it repetitive. As a result of these comments, UFCE is planning to update the training and make it more engaging in the future by including some videos and discussing scenarios. For UFCE Learn Over Lunch webinars, a survey is sent after each session. Responses have shown that the webinars are well received. Responses are also shared with the speakers.

**UF Health Compliance and Privacy:** UF Health Compliance & Privacy Services overall effectiveness of the training and education program is measured in several ways, including Test Your Knowledge activities, with passing scores required in order to complete mandatory lessons. Additionally, effectiveness may be measured through interactions with employees and staff and general compliance across the enterprise as demonstrated by successful audit outcomes.

## C. Compliance Risk Program

UFCE is in the process of developing a Compliance Risk Program. The Compliance Risk Program's mission is to help develop and enhance processes throughout the UF enterprise which support assessing, addressing, monitoring, and reporting compliance with UF's legal and regulatory obligations. As the Compliance Risk Program matures, it will offer four distinct programmatic services to the UF community:

### **1. Compliance Risk Reviews**

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

### **2. Compliance Risk and Process Analyses**

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

### **3. Consultations**

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

### **4. Collaborations**

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

## Response and Prevention

When instances of non-compliance are confirmed, UF takes reasonable steps to appropriately address the issues and to prevent similar instances from occurring in the future, including making any necessary modifications to the Compliance and Ethics Program.

## A. Internal Review Committee

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

## B. Concerns or Inquiries Reviewed at the Operational Unit Level

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

Area	Category	# Reviewed	Action Taken or Remediation Efforts
Athletics (UAA)	Recruiting Inquiries (e.g., travel, campus visits, off campus recruiting)	350	We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.
Athletics (UAA)	Name Image and Likeness Inquiries	200	We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.
Athletics (UAA)	Playing and Practice Seasons Inquiries	50	We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.
Athletics (UAA)	Athletics Aid	75	More so inquiries than concerns. We promote asking before you act to avoid possible violation of NCAA/SEC/UAA policy or rules.
Clery Compliance	CSA Report	162	Assessed for Clery reportability, assessed for Timely Warning/Emergency Notification, added to the Crime Log, shared with applicable campus partners or followed up when appropriate. Twenty-three cases were reportable under the Clery Act and 139 cases did not meet the threshold for Clery reportability or were accounted/assessed via other reports.

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

Area	Category	# Reviewed	Action Taken or Remediation Efforts
Conflicts of Interest (COI)	UFOLIO Disclosure review	4,480	Disclosures submitted by UF employees required to disclose electronically in UFOLIO and reviewed by the COI Program.
Conflicts of Interest (COI)	Conflicted Supplier reviews	24	Disclosures submitted by UF employees required to disclose electronically in UFOLIO and reviewed by the COI Program between July 2023 and June 2024.
Environmental Health and Safety (EH&S)	Feedback, concerns, or suggestion for EH&S services	~185	Feedback forms are reviewed daily as received. If there is a concern or suggestion, EH&S team members connect with the concerned person and rectify the issue as soon as possible (mostly within 24 hours).
Environmental Health and Safety (EH&S)	Accidents and injuries to UF staff and property	~291	Analysis of incident information to learn why it occurred and to work on a strategy for prevention of future incidents.
Environmental Health and Safety (EH&S) with UFPD	Emergency Preparedness Exercise	100 personnel across 21 Units.	Department of Emergency Management and the UF Police Department conducted this exercise. About 100 personnel participated representing agencies and groups including the Florida National Guard's 44th Weapons of Mass Destruction-Civil Support Team, the FBI, Gainesville Fire Rescue, the Gainesville Police Department, the Alachua County Sheriff's Office, Alachua County Fire Rescue, UF Health Shands Hospital, and UF Environmental Health & Safety.
UF Health Compliance and Privacy (Physician Billing Compliance Gainesville)	Hotline report on a potential systemic issue with incident to billings in Peds Tower Square Clinic	15 claims	The hotline allegation against this clinic was unsubstantiated after thorough investigation by the Office of Compliance. No further action was needed.

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

Area	Category	# Reviewed	Action Taken or Remediation Efforts
UF Health Compliance and Privacy (Physician Billing Compliance Jacksonville)	Inquiries & investigations on a variety of topics	32	Issues and investigations are reviewed. Responses are provided and/or remedial needs are communicated to applicable area or complainant.
UF Health Compliance and Privacy (Hospitals)	Investigations/ Issues	198	Responded and tracked all issues/investigations in accordance with departmental policy. Investigated/audited all concerns reported to Compliance. Designation and monitoring of Action Plans within Departments/facilities and areas to follow-up and resolve known issues or audit outcomes requiring action (e.g., Patient Information, Workplace Conduct, Patient Experience, Discrimination & Harassment, Billing & Coding, Outside Activities & Employment, etc.).
UF Health Compliance and Privacy (Hospitals)	Privacy Incident Investigations	739	Logged, investigated, and responded to all privacy inquiries and reports of potential privacy violations and concerns in accordance with departmental policy. Worked directly with leadership and Human Resources ("HR") to take appropriate corrective actions for confirmed violations in accordance with UF Health policies. Worked with departments/units to remediate process deficiencies causing additional and unnecessary risks to privacy.
UF Health Compliance and Privacy (Hospitals)	Confirmed Notifiable Privacy Breaches	82	Worked directly with leadership and HR to take appropriate corrective actions and provided HIPAA retraining for confirmed violations in accordance with UF Health policies. Worked with departments/units to remediate process deficiencies causing additional and unnecessary risks to privacy.

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

Area	Category	# Reviewed	Action Taken or Remediation Efforts
UF Health Compliance and Privacy (Hospitals)	Exclusion Reviews	79	Provided additional exclusion screening services and guidance to departments that identified potentially excluded individuals or entities through the departments' initial screening processes (Legal Services, Human Resources, Pharmacy, Medical Staff Administration, and Health Information Management).
Youth Compliance	Youth Compliance Inquiries	596	Detailed follow-up to applicable areas to provide support and resources related to Youth Compliance training, registration, Incident Reports, summer camps, student organization, and general inquiries.

## Enforcing Standards

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

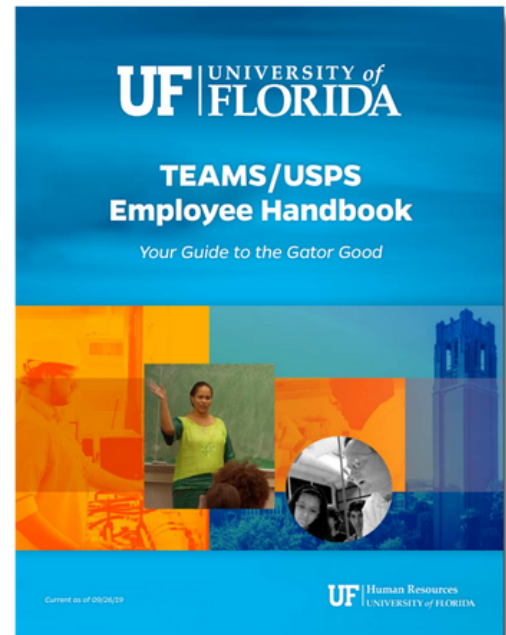
The UF Investigative Process: All complaints and allegations are reviewed by the appropriate office, which could be UF Compliance and Ethics, Title IX Compliance, UF Human Resources, Student Affairs, or Internal Audit. In investigating complaints, the investigation team functions as neutral investigators operating in an impartial manner. While every investigation is unique, the investigatory process generally entails interviewing witnesses, collecting and analyzing documents, and reviewing applicable UF policies and procedures.



## A. Remediation and Corrective Action

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

Standards and expectations of conduct are communicated on the UFHR website and in the employee handbook. Failure to comply with policies related to compliance and ethics could result in disciplinary action, up to and including termination.



## B. Antifraud Framework

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

## C. Incentives

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

**Clery Compliance:** During this fiscal year, three employees of the University of Florida Police Department were nominated by the Clery Compliance officer and awarded with UFPD Letters of Commendation for their commitment to the Clery Compliance program. These awardees were also featured as Clery Superstars in the February 2024 Compliance Gazette.

**Environmental Health & Safety (EH&S):** EH&S Lab and Research Safety staff hosted various outreach events across campus to provide research staff with easy access for questions and guidance. The staff provided safety glasses, lanyard, stickers, first-aid kits, and other types of incentives to encourage participation.

**Financial Stewardship (CFO Office):** As part of the CFO Division Newsletter, The Spreadsheet, Finance Staff from across campus have the opportunity to be nominated and featured to the campus community to celebrate their diligent efforts in supporting UF Finance.

**Human Resources (UFHR):** UFHR recognizes UF faculty and staff who have contributed exceptional service in their fields through the [Superior Accomplishment Awards](#) program.

**Information Technology (UFIT):** The UFIT Cyberbowl game was created to reinforce social engineering and security awareness. This fiscal year, the competition was expanded to include nine other Florida colleges and universities gaining the greatest number of participants. There were various small giveaways to encourage participation, along with a pair of football tickets and a signed football helmet for randomly drawn participants.

**UF Compliance and Ethics (UFCE):** UFCE recognizes UF faculty and staff who have demonstrated a commitment to compliance and acting with integrity in all that they do. This fiscal year, five Compliance Superstars were recognized and featured in the quarterly Compliance Gazette publications and on the UFCE website.

**UF Health Compliance and Privacy:** UF Health Compliance and Privacy Services rewarded employees who participated in the Compliance and Privacy Awareness events with various small prizes such as color changing cups, calendar magnets, mobile phone stands, highlighters, and eyeglass wipes. In addition, the team celebrated employees working in areas/departments that received a perfect score of 100% during HIPAA Walkthrough Audits by highlighting them in a photo posted to Privacy's "Wall of Fame" located on our intranet site on the Bridge. UF Health Physician Billing Compliance in Jacksonville Compliance Services has been honoring employees who have gone above and beyond to demonstrate their commitment to compliance since 2006 by presenting them with a "Compliance Advocate of the Year" award. The members of the UF COM-Jax Compliance Committee nominate candidates for this award. The awardee for 2022 was mentioned in the May 2024 issue of the UF Compliance Gazette.

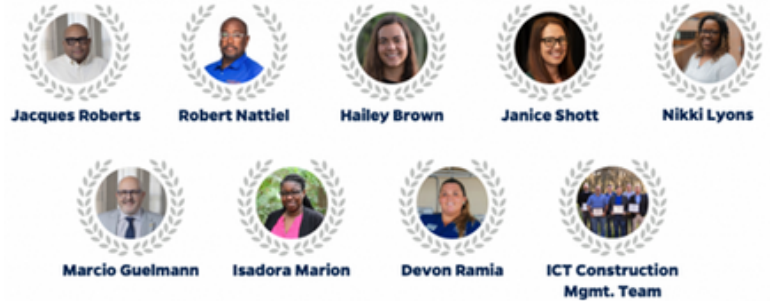
# Examples of Incentives

## Superior Accomplishment Awards

The annual program recognizes staff and faculty members who contribute outstanding and meritorious service, efficiency and/or economy or to the quality of life for students and employees. Visit the Superior Accomplishment Awards website to view the full list of Division Winners.



## University-Gold Award Winners

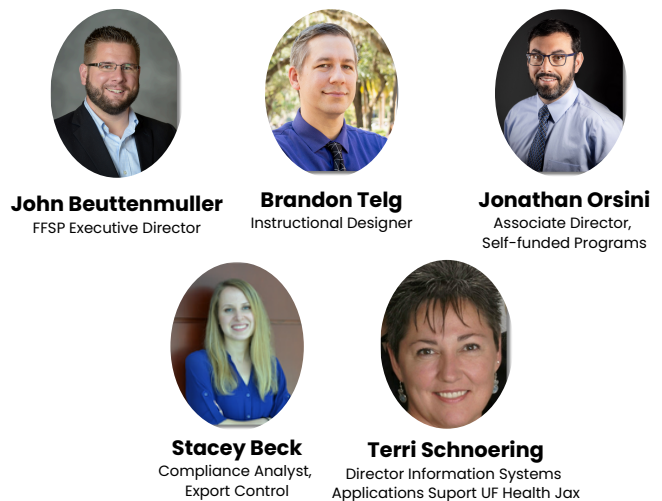


## Give-Aways

UF Health Compliance and Privacy Services rewarded employees who participated in the Compliance and Privacy Awareness events with various small prizes such as color changing cups, calendar magnets, mobile phone stands, highlighters, and eyeglass wipes.

## Compliance Superstars

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





A photograph of an alligator in water, partially obscured by large, semi-transparent geometric shapes in blue, orange, and green. The alligator's head and front legs are visible, with its body extending into the water.

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

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## Contact:

UF Compliance and Ethics  
720 SW 2nd Avenue, Suite 106  
352-294-8720  
[UF-Compliance@ufl.edu](mailto:UF-Compliance@ufl.edu)  
<https://compliance.ufl.edu>





**COMMITTEE ON AUDIT AND COMPLIANCE  
ACTION ITEM AC3  
December 12, 2024**

**SUBJECT: Non-Commercial Aircraft Use Policy**

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**BACKGROUND INFORMATION**

The Board of Trustees desires to establish a policy for non-commercial aircraft use at UF.

**PROPOSED COMMITTEE ACTION**

The Committee on Audit and Compliance is asked to approve the UF Non-Commercial Aircraft Use Policy as presented. The Committee is asked to recommend this item to the Board of Trustees for approval on the Consent Agenda.

**ADDITIONAL COMMITTEE CONSIDERATIONS**

None.

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Supporting Documentation Included: UF Non-Commercial Aircraft Use Policy

Submitted by Chelsey J. Clements, Chief Compliance, Ethics, and Privacy Officer

**Approved by the University of Florida Board of Trustees, December 13, 2024**

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Morteza "Mori" Hosseini, Chair

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W. Kent Fuchs, Interim President and Corporate Secretary

# Non-Commercial Aircraft Use

**Category:** Finance

**Responsible Executive:** Senior Vice President and Chief Financial Officer

**Responsible Office:** Finance and Accounting

## 1. PURPOSE

Non-Commercial Aircraft use, with prior University President or designee approval, is permitted for University, Direct Support Organization (DSO) and/or UF Affiliate officers, employees, directors, trustees, contractors, students, and other personnel or accompanying persons who are traveling on University, DSO, and/or UF Affiliate Official Business when cost-justifiable and in the best interest of the University Enterprise.

## 2. APPLICABILITY

This Directive applies to all University, DSO, and UF Affiliate officers, employees, directors, trustees, contractors, students, and other personnel or Accompanying Travelers. Operational use by the University Athletic Association, in accordance with their policies and procedures, is excluded from this directive.

## 3. DEFINITIONS

*Accompanying Travelers* means individuals who, for the purpose of conducting UF/DSO/UF Affiliate Official Business, are accompanying any Permitted Passengers.

*Official Business* means activities in support of the University, DSO, or UF Affiliate mission.

*Non-Commercial Aircraft* means University Enterprise-owned aircraft, or any aircraft leased or chartered on behalf of the University Enterprise.

*Permitted Passengers* means UF, DSO, or UF Affiliate officers, employees, directors, trustees, contractors, students, and other personnel who are flying on UF, DSO, or UF Affiliate Official Business with the prior approval of the University President or designee.

*Primary Traveler* means the Permitted Passenger initiating the request for Non-Commercial Aircraft Use and responsible for ensuring all Permitted Passengers understand and comply with the Non-Commercial Aircraft Use directive.

## 4. POLICY STATEMENT

### 4.1. Directive Specifics

**4.1.1. Business Justification for Use.** Non-Commercial Aircraft may be used to carry Permitted Passengers and Accompanying Travelers for Official Business only in one of the following instances:

- i. The destination is not served by commercial carriers.
- ii. The use of Non-Commercial Aircraft is the most cost-effective travel arrangement.
- iii. The time required to use a commercial carrier interferes with Permitted Passenger's Official Business.
- iv. Emergency circumstances necessitating the use of Non-Commercial Aircraft.

**4.1.2. Travel Request.** An individual covered by the Applicability section of this Directive may request approval from the University President or designee to use Non-Commercial Aircraft. Such a request must be approved prior to any such use. The request must be made by submission of a completed Request for Non-Commercial Aircraft Use form. The Non-Commercial Aircraft Use form must include information and documentation supporting Business Justification for use and the cost of Non-Commercial Aircraft with all other incurred and/or anticipated travel costs. Any request by the University President to use Non-Commercial Aircraft must comply with the requirements of this directive except that the Chair of the Board of Trustees or designee shall be the approver of such request.

**4.1.3. Use of Non-Commercial Aircraft.** The University President or designee shall review the completed Request for Non-Commercial Aircraft Use form and accompanying information and documentation to determine if the requester has established a Business Justification under this Directive. The University President or designee has the discretion to deny any request, including when a Business Justification is established. If a request is approved, the University President or designee shall provide the Primary Traveler with documentation of such approval. The University President or designee may not approve use of any UAA owned aircraft if UAA reasonably advises that such aircraft is unavailable.

**4.1.4. Documentation.** Approval of the Request for Non-Commercial Aircraft Use form must accompany the Primary Traveler and Permitted Passenger(s) during Non-Commercial Aircraft use. It is the responsibility of the Primary Traveler to maintain such documentation. The Office of the Senior Vice President and Chief Financial Officer must also maintain copies of all executed Request for Non-Commercial Aircraft Use forms. All travel costs must be properly recorded and accounted for within the University’s accounting system of record.

**4.1.5. Prohibited Use.** Non-Commercial Aircraft may not be used for any activities that do not constitute a Business Justification for use, including but not limited to, the following:

- i. Use that deviates from or exceeds the use approved by the University President or designee.
- ii. Political or campaign activity.
- iii. Personal activity.
- iv. Activities that violate any law or UF, DSO, or UF Affiliate regulation, policy, or procedure.

## 4.2. Review and Adjudication

The Office of the Senior Vice President and Chief Financial Officer is responsible for overseeing implementation of and assuring compliance with this directive and may be contacted with questions about the directive or to report suspected violations.

## 4.3. Directive Violations

The University may take, or require a DSO or UF Affiliate to take, administrative or disciplinary action concerning violations of this directive, up to and including termination or expulsion.

# 5. REFERENCES AND RELATED INFORMATION

[REQUEST FOR NON-COMMERCIAL AIRCRAFT USE](#)

History: New \_\_ - \_\_-2024

## REQUEST FOR NON-COMMERCIAL AIRCRAFT USE

### Specify requested aircraft use:

- ☐ University-owned Aircraft
- ☐ Other Non-Commercial Aircraft

### Official Business Purpose and Business Justification:

Primary Traveler Trip Liaison Name: \_\_\_\_\_ Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Date(s): \_\_\_\_\_ Destination(s): \_\_\_\_\_

Other needs (rental car, food, etc.) \_\_\_\_\_

### Non-Commercial Aircraft is to be used by:

- ☐ Permitted Passenger(s): UF, DSO, or UF Affiliate officers, employees, directors, trustees, contractors, students and other personnel who are flying on UF, DSO, or UF Affiliate Official Business AND/OR
- ☐ Accompanying Traveler(s): Individuals who, for the purpose of conducting UF/DSO/UF Affiliate Official Business, are accompanying any Permitted Passenger(s) (e.g., a spouse or domestic partner of an officer or trustee who is expected to attend an event on behalf of, to benefit, or to help represent UF/DSO/UF Affiliate).

### Permitted Passenger(s) and Accompanying Traveler(s):

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Chartfield/Cost Center(s) paying for the Non-Commercial Aircraft use: \_\_\_\_\_

### Check all that apply:

- ☐ Non-Commercial Aircraft is initiated and routed for purpose of conducting UF, DSO, or other UF Affiliate Official Business.
- ☐ No Prohibited Use is involved.
- ☐ A stop along or in-close-proximity-to the route to pick up or drop off of Permitted Passenger(s) is allowed.  
Specify: \_\_\_\_\_
- ☐ Schedule for commercial carriers or the time involved in commercial travel does not serve the UF, DSO, or other UF Affiliate Official Business needs of the Permitted Passenger(s).

### By signing below, the Primary Traveler acknowledges that:

- The Chartfield used by the cost center meets the compliance requirements for the use of funds.
- The Primary Traveler has read and will ensure all passengers comply with the Non-Commercial Aircraft Use directive.

\_\_\_\_\_  
PRIMARY TRAVELER NAME AND TITLE

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

### Approved by:

\_\_\_\_\_  
UNIVERSITY OF FLORIDA PRESIDENT OR DESIGNEE

\_\_\_\_\_  
DATE





**COMMITTEE ON AUDIT AND COMPLIANCE  
ACTION ITEM AC4  
December 12, 2024**

**SUBJECT: Hiring Administrative Employees Policy**

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**BACKGROUND INFORMATION**

The Board of Trustees desires to establish a policy for hiring administrative employees at UF.

**PROPOSED COMMITTEE ACTION**

The Committee on Audit and Compliance is asked to approve the UF Hiring Administrative Employees Policy as presented. The Committee is asked to recommend this item to the Board of Trustees for approval on the Consent Agenda.

**ADDITIONAL COMMITTEE CONSIDERATIONS**

None.

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Supporting Documentation Included: UF Hiring Administrative Employees Policy

Submitted by Chelsey J. Clements, Chief Compliance, Ethics, and Privacy Officer

**Approved by the University of Florida Board of Trustees, December 13, 2024**

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Morteza "Mori" Hosseini, Chair

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W. Kent Fuchs, Interim President and Corporate Secretary

Number: 11-036

## **Hiring Administrative Employees**

Category: Human Resources

Responsible Executive: Vice President for Human Resources

Responsible Office: Classification and Compensation

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### **1. Purpose**

The purpose of this policy is to ensure that the University of Florida's hiring of Administrative Employees is performed in accordance with the requirements and guidelines set forth by University of Florida Human Resources (UFHR).

### **2. Applicability**

This policy applies to all university faculty and staff.

### **3. Definitions**

*Administrative Employee* means university employees whose primary duties are something other than teaching, research, or service.

### **4. Policy Statement**

Hiring of Administrative Employees must be performed in accordance with the requirements and guidelines set forth by UFHR. This includes, but is not limited to:

1. position planning and establishment,
2. position descriptions and modifications,
3. job advertising,
4. application management,
5. candidate selection and interviewing,
6. employee background screening,
7. job offers and appointment letters,
8. job titles and job families,
9. establishing market rate for compensation and benefits, and
10. new hire onboarding.

UFHR will not materially change these requirements or guidelines without first conferring with the Chair of the Board of Trustees or designee.

Requests for deviation from any requirement or guideline must be in writing, identify the specific requirement(s) or guideline(s) for which deviation is being sought and provide a justification for such request.

Deviation from any of these requirements or guidelines for positions earning less than \$200,000.00 must be approved in writing by the Vice President or designee of the applicable unit and the Vice President for Human Resources or designee.

Deviation from any of these requirements or guidelines for positions earning \$200,000.00 or more must be approved in writing by the Vice President of the applicable unit, the Vice President for Human Resources, and the Chair of the Board of Trustees or designee.

Deviation from any of these requirements or guidelines for any position in the Office of the President, regardless of salary, must be approved in writing by the Chair of the Board of Trustees or designee.

UFHR shall maintain copies of all deviation requests and approvals.

## **5. References and Related Information**

[UFHR Hiring Policies](#)

*History: New \_\_\_-\_\_\_-2024*

AUDIT AND COMPLIANCE COMMITTEE PRE-MEETING

# SUMMARY OF INTERNAL AUDIT ACTIVITY



November 12, 2024

Dhanesh Raniga, Chief Audit Executive  
Joe Cannella, Audit Director

FISCAL YEAR 2025

# Internal Audit Plan Summary



# FY25 Internal Audit Plan Summary\*

INTERNAL AUDIT AREA	INTERNAL AUDITS COMPLETED (CURRENT PERIOD)	FINAL REPORT STAGE	IN PROGRESS/ PLANNING INTERNAL AUDITS	PLANNED INTERNAL AUDITS	TOTAL
University of Florida Operations	5	1	8	13	27
University of Florida Foundation		1	1	1	3
University Athletic Association	2				2
Management Advisory Services			1		1
TOTAL	7	2	10	14	33

*\* Please refer to Appendix A for complete details of the FY25 Internal Audit Plan status*

# Internal Audit Reports

## Current Internal Audit Reports

- We completed the following internal audits since our last report to the Audit and Compliance Committee in May 2024:
  - Post-Tenure Faculty Review
  - College of Medicine
  - Cyber Security Incident Response Management (*Confidential Report*)
  - Performance-Based Funding and Preeminence Metrics – Data Integrity
  - Research Shield Computing Environment (*Confidential Report*)
  - Payroll (*University Athletic Association*)
  - Business Continuity and Disaster Recovery Planning (*University Athletic Association*)
- We followed up on internal and external audit report recommendations that were due for implementation by management. Summary results are noted further in this report.



# Summary of Reports Issued

## Post-Tenure Faculty Review

Florida Statutes section 1001.706(6)(b) requires the Florida State University System Board of Governors (BOG) to adopt a regulation requiring each eligible tenured state university faculty member to undergo a comprehensive post-tenure review every five years. To comply with the statute, the BOG approved Regulation 10.003, Post-Tenure Faculty Review, which outlines the objective, timing and eligibility, review and process requirements, outcomes, monitoring and reporting expectations for Florida's state universities. The regulation's objective is to ensure high standards of productivity and quality among the tenured faculty in the State University System, recognize and honor exceptional achievement, and refocus academic and professional efforts by taking appropriate action, including providing incentives for retention. The regulation also aims to ensure that faculty members are meeting the responsibilities and expectations in research, teaching, and service, including compliance with state laws, BOG regulations, and university regulations and policies.

The University of Florida Board of Trustees updated Regulation 7.010, Faculty Evaluation, and the post-tenure faculty review policy in alignment with BOG regulation 10.003. In addition, the university developed written criteria for departments and colleges describing the university-wide general expectations across disciplines for evaluation of post-tenure faculty performance. Additional specific unit-level criteria were developed and reviewed to further support the consistency and rigor of reviews.

## Objectives and Scope

- Comply with BOG Regulation 10.003(6)(a), which requires an audit beginning January 1, 2024, and continuing every three years thereafter, of the comprehensive post-tenure faculty review process for the prior fiscal year (July 1, 2022 – June 30, 2023). Understand and evaluate the university's post-tenure faculty review business processes for compliance with university's regulations, policies, and procedures and the requirements of BOG regulation 10.003.
- Provide the UF Board of Trustees with a report that includes (as per BOG regulation 10.003(6)(a)): (a) the number of tenured faculty in each of the four performance rating categories, as defined by BOG regulation 10.003(4)(f); (b) the university's response in cases of each category; (c) findings of non-compliance with applicable state laws, BOG regulations, and university regulations and policies.

## Conclusion

We noted that the post-tenure faculty review process implemented by the university is adequate to demonstrate compliance with state and BOG requirements. Based on the results of our audit procedures, we conclude that controls over the university's process for the period under review are **Adequate** to provide assurance that the data submitted for post-tenure faculty review pursuant to Florida Statutes 1001.706(6)(b) is complete, accurate, and timely and complies with the data definitions established by BOG Regulation 10.003.

# Summary of Reports Issued (Cont'd)

## College of Medicine (COM)

COM is comprised of 28 clinical and foundational science departments and in collaboration with UF Health Inc., University of Florida Health Physicians (UFHP), the Malcom Randall Veterans Affairs Medical Center, and several community care sites and other affiliated hospitals in Florida, provides a patient-care setting for over 2,000 faculty members and students.

Along with UF Health Inc., COM has an established relationship with the Florida Clinical Practice Association, Inc. (FCPA), which is the faculty practice plan for COM faculty members. The FCPA's function is to provide support in the billing and collection of professional fees generated by clinical faculty members represented by UFHP and includes fees from the UF Health clinics.

The COM Dean's Office provides fiscal, administrative, and human resources oversight, with each department having its own administrative structure. UF Health Information Technology (UF Health IT) provides integrated IT services support to most of the units within COM, with some departments and institutes having a local or partially integrated IT function with UF Health IT or UF Information Technology (UFIT).

## Objectives and Scope

- The scope and objectives of the internal audit were to understand COM's key business and governance processes, including significant activities such as the business transactions between the FCPA and COM.
- Identify and evaluate the risks and controls for these key business processes.
- Test the operational effectiveness and the design of controls over the key risks identified.

Due to the decentralized operating structure within COM, we selected the dean's office (DO) and the departments of surgery and neurology for detailed review and testing of the control environment.

## Conclusion

The COM has a decentralized operating structure for most of its business processes. While there are initiatives to centralize certain business processes via the Elevate initiative, we have identified additional strategic and operational opportunities for improvement regarding IT governance and support; financial budget, reporting and monitoring; segregation of duties; enhancing reconciliation procedures; and improving procedures and guidelines documentation.

# Summary of Reports Issued (Cont'd)

## Cyber Security Incident Response Management (IT Confidential)

According to the National Institute of Standards and Technology (NIST), “Computer security incident response has become an important component of information technology (IT) programs. Cybersecurity-related attacks have become not only more numerous and diverse but also more damaging and disruptive.” Therefore, cybersecurity incident response capabilities and programs are “necessary for rapidly detecting incidents, minimizing loss and destruction, mitigating the weaknesses that were exploited, and restoring IT services.”

An “incident” is defined by the university as “an event, whether electronic, physical, or social that adversely impacts the confidentiality, integrity, or availability of University of Florida data or information systems, or a real or suspected action, inconsistent with University of Florida Privacy or Acceptable Use policies.” Under the leadership of the UF Information Technology vice president and chief information officer, the chief information security officer leads the Information Security Office that oversees and manages the university’s information technology related incident response capabilities.

Overall, UFIT has a structured incident response process in place, in collaboration with key technical and non-technical stakeholders, to support the university’s mission with the goal of safeguarding the institution's information assets and maintaining operational resilience.

## Objectives and Scope

The objective of the internal audit was to assess the university’s cybersecurity incident response management plan and related business practices. Specifically, our scope included:

- Review of UFIT’s documented procedures and incident response plans for compliance with NIST and leading practices, as applicable.
- Participate in tabletop exercises as an observer to assess the university’s application of the cybersecurity incident response plan procedures.
- Provide recommendations for internal control and process/compliance improvement opportunities.

## Conclusion

This audit is a confidential report.



# Summary of Reports Issued (Cont'd)

## Performance-Based Funding and Preeminence Metrics – Data Integrity

The performance-based funding (PBF) model includes metrics to evaluate each state institution's performance in certain strategic areas. For the fiscal year 2024-25, the university was allocated approximately \$134m (*\$126.3m in fiscal year 2023-24*) in PBF related funding. Similarly, the preeminent state research universities program was established to award those universities that demonstrate high performance toward academic and research excellence. The university achieved preeminence designation since the inception of the program in 2013. Florida Statutes require each university to conduct an annual audit, and the results are required to be submitted to the Board of Governors (BOG) Office of Inspector General as part of each university's annual certification process.

## Objectives and Scope

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

## Conclusion

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



# Summary of Reports Issued (Cont'd)

## Research Shield Computing Environment (IT Confidential)

The University of Florida Information Technology (UFIT) Research Computing unit manages several computing environments that support computational research services for campus departments. The Research Shield (ResShield) computing environment is one of those services provided to enable a secure and compliant computing environment for processing and storing restricted data. ResShield was developed as a private enclave for information systems required to protect data governed by laws, regulations, and/or contractual agreements. UFIT's objective is to use the security controls recommended by the National Institute of Standards and Technology (NIST) SP 800-53, Revision 5 IT controls framework under the Federal Information Security Modernization Act to standardize cybersecurity practices for its computing environment.

### Objectives and Scope

Provide reasonable assurance that the ResShield computing environment has adequate and effective controls and information security management practices to meet the NIST SP 800-53, Revision 5 IT security controls framework for moderate risk, which is UFIT's target maturity risk level.

Our methodology included selecting a sample of controls from the NIST SP 800-53 Revision 5 IT security controls framework for moderate risk so that the recommended controls will be assessed over a three-year period beginning with the current year's assessment. We interviewed members of the UFIT Research Computing department to understand the key business processes related to the selected internal controls. We reviewed the written system security plan, plan of actions and milestones, and reports used by management. We performed walkthroughs of key processes and tested the effectiveness of the selected key controls.

### Conclusion

This audit is a confidential report.

# Summary of Reports Issued (Cont'd)

## **Payroll (*University Athletic Association*)**

The University Athletic Association (UAA) performs payroll services for all its sports programs and operational departments. Payroll is processed on a biweekly schedule whereby non-exempt, hourly employees are required to report time worked (positive-time reporting), while exempt, salaried employees are only required to report leave time (exception-based reporting).

Total salaries, wages, and benefits for the fiscal years ended 2022 and 2023 were approximately \$88.7M and \$74.6M, respectively. As of March 2024, approximately 77% of the 1,310 total active employees at UAA were non-exempt, hourly employees. Reports of non-exempt employee time are reviewed and approved by each employee's assigned supervisor. There are currently 91 supervisors across 43 sports, camps, and operational departments who have responsibility to review and approve time.

## **Objectives and Scope**

- Evaluate the effectiveness of internal controls to ensure that payroll is recorded and processed accurately, timely, and in compliance with applicable regulations, policies, and procedures.
- We coordinated our efforts with the external auditors who perform substantial testing of financial and accounting records related to payroll, as well as required testing of significant payroll contracts. Based on our risk assessments, we focused on the information system controls, processes to confirm the accuracy of non-exempt employee time, and monitoring controls impacting key payroll business processes.

## **Conclusion**

Overall, we noted that key controls and monitoring controls are in place to ensure that payroll is processed correctly and in accordance with approved time records. However, we noted improvement opportunities primarily related to identity and access management. In addition, internal controls and monitoring support could be enhanced to help ensure the supervisors responsible for approving leave and time worked follow UAA policy.



# Summary of Reports Issued (Cont'd)

## **Business Continuity and Disaster Recovery Planning (*University Athletic Association*)**

Business continuity and disaster recovery planning is the management of an organization's response and recovery strategies in the event of business-impacting disruptions or incidents such as natural disasters or acts of intentional damage to systems and/or infrastructure and facilities. Business Continuity Planning (BCP) also addresses technology-related hazards, such as failures of information systems or software.

The University Athletic Association (UAA) has established a Business Continuity Committee that is responsible for overseeing the management of BCP and an IT Emergency-Management Team to coordinate IT Disaster Recovery Planning (DRP) activities. While UAA management has an operationally focused BCP plan, UAA's Information Technology (IT) department has established an IT-focused disaster recovery plan. This plan outlines management expectations and provides detailed procedures for "recovering the IT services and infrastructure."

## **Objectives and Scope**

Identify and assess UAA's BCP and IT DRP documentation of operational procedures. Our review assessed for alignment, wherever appropriate, with leading NIST practices and/or alignment with university guidance such as those from UF Information Technology (UFIT).

## **Conclusion**

This audit is a confidential report.

# Internal Audit Follow-Up Statistics

OVERSIGHT BY	TOTAL		CURRENT PERIOD RECOMMENDATIONS DUE MAY 1, 2024 – OCTOBER 31, 2024				BALANCE
	BALANCE AS OF 4/30/2024	NEW SINCE LAST REPORT	FOLLOWED UP & REVIEWED	ACTION PLAN IMPLEMENTED	IN PROCESS (EXTENDED)*	PERCENT IMPLEMENTED	DUE IN SUBSEQUENT PERIOD
1 – Business Affairs	10	20	17	16	1	94%	14
2 – Chief Financial Officer	1	7	8	8	0	100%	0
3 – Chief Information Officer	3	4	4	4	0	100%	3
4 – Construction, Facilities, and Auxiliary Operations ^	59	0	59	45	14	76%	14
5 – Enrollment Management	14	0	12	0	12	0%	14
6 – General Counsel	6	0	6	0	6	0%	6
7 – Health Affairs	0	26	0	0	0	--	26
8 – Research	3	0	3	3	0	100%	0
9 – UAA	1	16	5	5	0	100%	12
10 – UFF	7	0	7	2	5	29%	5
<b>Total</b>	<b>104</b>	<b>73</b>	<b>121</b>	<b>83</b>	<b>38</b>	<b>69%</b>	<b>94</b>

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

^ Management has provided an update on major construction. Follow-up audit planned for Spring 2025.



# Additional Updates

# Additional Updates

- **BOG OIG Follow-up**
  - Internal audit followed up on the status of internal control observations reported for support organizations in the FY23 annual financial reports. All recommendations were implemented as of August 2024.
- **Executive Expense Review**
  - Internal audit will review senior executives' travel and travel related expenses to assess compliance with policies and directives. Bi-annually, summary of results will be provided to the Chairs of BOT and Audit & Compliance Committee
- **Global Internal Auditing Standards**
  - The Institute of Internal Audit's (IIA) International Audit Standards Board released its new Global Internal Audit Standards (the "standards"), which are effective starting January 2025.
  - Replaces the current Professional Practice of Internal Auditing.
  - We are performing a self-assessment to gauge our readiness to conform, including developing action plans to close any identified gaps.
  - The new standards:
    - More prescriptive and require more documentation.
    - Impact governance and the role of the Audit and Compliance Committee as well as senior management.
- **Quality Assurance Review (QAR)**
  - QAR required every five years by the IIA's standards and the Board of Governors Regulation 4.002 (6)(e) for conformance.
  - OIA undergo a QAR this month (November 2024) to conform with the standards and BOG requirements.

**APPENDIX A**

# Internal Audit Plan Status

# Appendix A-FY25 Internal Audit Plan Status

	Audit Area	High Level Scope	Status
UNIVERSITY OF FLORIDA OPERATIONS			
1	Post-Tenure Faculty Review	Review the University's post-tenure review process and report to the Board of Trustees as required by the Board of Governors Regulation 10.003(6)(a)(1). An audit of the tenure process for the prior fiscal year is required once every three years beginning on January 1, 2024. The report is required by July 1.	Completed and Reported – Current Period
2	College of Medicine	Assessment of financial and operational internal controls and key business processes covering fiscal management and compliance with policies and procedures. Focus areas will include financial, HR, admissions, accuracy of management reporting and oversight controls. To be completed in conjunction with audit of clinical practice plans (FCPA).	Completed and Reported – Current Period
3	Cyber Security Incident Response Management	In conjunction with UFIT, assess incident response management procedures using real test scenarios such as ransomware readiness, system breaches, etc.	Completed and Reported – Current Period
4	Performance-Based Funding and Preeminent Designation Status Funding	Provide assurance that the data submitted by the University complies with the data definitions established by the BOG. Florida Statutes section 1001.706(5)(e) requires each university to conduct an annual audit of the university's data submissions.	Completed and Reported – Current Period
5	Research Shield Computing Environment	Assessment of information security controls using leading practice frameworks (e.g., NIST, ISO 27001) as guidance.	Completed and Reported – Current Period
6	Physician Practice Plan – FCPA	Assess internal controls and key business processes for significant components of the practice plan. Scope includes selecting two clinical departments and review of risks with input from UF Health/College of Medicine. Joint project with UF Health Internal Audit.	Final Report Stage
7	International Center	Departmental level assessment of key financial and operational controls, including compliance with policies, procedures and integrity of management information with focus on Study Abroad programs.	In Progress

## Appendix A-FY25 Internal Audit Plan Status (Cont'd)

	Audit Area	High Level Scope	Status
UNIVERSITY OF FLORIDA OPERATIONS (CONT'D)			
8	Institute of Food and Agricultural Sciences (IFAS) – Extension Offices	Assessment of financial and operational internal controls and key business processes covering fiscal management, governance, and compliance with policies and procedures.	In Progress
9	UF Health Major Construction	Assessment of project management and project controls governing the delivery of major constructions projects at UF Health. Scope will include major construction projects at UF Health Shands and UF Health Jacksonville.	In Progress
10	Goods and Services Spend Analysis	Analyze UF Enterprise level spend on goods and services and any duplicate contracts or purchasing efforts to identify opportunities for cost savings, strategic decision making, and reallocation of resources to priority needs.	In Progress
11	IT Security Risk Assessment	Assess information security controls using UFIT risk framework and NIST requirements, as appropriate, at selected decentralized locations to improve University cybersecurity maturity.	In Progress
12	College of Nursing	Assessment of financial and operational internal controls and key business processes covering fiscal management and compliance with policies and procedures. Focus areas will include key strategic and business processes including IT, application of the new budget model, accuracy of management reporting and oversight controls.	In Progress
13	UF Online	Assess IT general controls for the UF Online system.	Planning Stage
14	Foreign Influence Legislation Compliance	Assess compliance with Florida's Foreign Influence legislation Section 1010.35 (screening foreign researchers) and Section 1010.36 (foreign travel screening) requirements.	Planning Stage
15	UF GO Travel System	Assessment of key business processes for UF GO travel management system. Scope will include assessing internal controls over procurement cards and IT general controls.	



# Appendix A-FY25 Internal Audit Plan Status (Cont'd)

	Audit Area	High Level Scope	Status
UNIVERSITY OF FLORIDA OPERATIONS (CONT'D)			
16	Identity and Access Management - Terminations	Assess internal controls and business processes for identity and access management, including timely removal of system access for terminated employees	
17	Major Construction	Reassess end-to-end major construction life cycle processes. Audit will also test the implementation of the recommendations from the 2023 Major Construction audits for effectiveness of controls.	
18	Major Construction – Incurred Costs	Review of incurred costs of work performed by General Contractor for compliance with contract. Review will include internal controls in place.	
19	Infrastructure Vulnerability Assessment	Assessment of the University’s infrastructure for cybersecurity vulnerabilities using third-party system tools. Scope will include access, firewall, and application security controls for critical infrastructure assets such as chiller plants.	
20	Housing Operations	Assessment of key financial business processes and effectiveness of internal controls, including areas for efficiency and cost savings. Scope will include IT controls for the newly implemented housing management system.	
21	Research Compliance	Assessment of compliance with sponsored contracts and grants. Scope will be co-developed to focus on interdisciplinary research, use of start-up funds, and current research compliance risks.	
22	Driver and Vehicle Information Database (DAVID) System	Assessment and testing of system-level IT controls	
23	Data Governance	Assess data governance framework and business processes for compliance with University policies, practices, and legislative requirements to ensure that data is accessible, usable, and protected.	



# Appendix A-FY25 Internal Audit Plan Status (Cont'd)

	Audit Area	High Level Scope	Status
UNIVERSITY OF FLORIDA OPERATIONS (CONT'D)			
24	ERP System – Workday	As part of the Workday implementation, assess the design of internal controls for key business processes for Finance and Human Resources.	
25	Third-party Vendor Risk Management	Assess risk management practices for managing compliance with major IT third-party vendors and compliance with agreements.	
26	Service Fees and Indirect Charges Governance	Assess compliance with policy and governance around service fees and indirect charges levied by units and impact on budget model.	
27	Sponsored Research Subrecipient Monitoring	Financial audit of subrecipient funds as required by research contract	
UNIVERSITY OF FLORIDA FOUNDATION INC.			
28	Alumni Association	High-level assessment of governance, oversight and monitoring controls covering Alumni Association’s key activities.	Final Report Stage
29	Restricted Gifts Compliance	Review disbursements of endowed and non-endowed funds established within UFF and administered by University units for compliance with Foundation disbursement directives, policies, procedures and donor restrictions.	In Progress
30	Advancement System	Assessment of the effectiveness of internal controls for key business processes post system implementation.	



# Appendix A-FY25 Internal Audit Plan Status (Cont'd)

	Audit Area	High Level Scope	Status
UNIVERSITY ATHLETIC ASSOCIATION			
31	Payroll	Assessment of internal controls for key business processes.	Completed and Reported – Current Period
32	Business Continuity and Disaster Recovery Planning	Assessment of UAA BCP/DRP procedures to address incident response and cyber security risks. Scope included alignment with University-level initiatives and leveraging central-level controls.	Completed and Reported – Current Period
MANAGEMENT ADVISORY SERVICES			
33	Student Fees	Assess internal controls and key business processes for compliance with Florida Statutes and University Regulations regarding allocation and spend of various categories of student fees collected. Assist UF Management to evaluate compliance.	In Progress
OTHER SIGNIFICANT ACTIVITIES			
	Institute of Internal Audit’s (IIA) Global Internal Auditing Standards	Performing a gap analysis of current internal audit standard requirements with the new Global Internal Auditing Standards for readiness to conform.	In Progress
	Quality Assurance Review (QAR)	Assessment of the internal audit function against IIA Professional Practice of Internal Auditing standards.	In Progress
	Follow-Up	Regular follow-up on the implementation of management action plans from internal audit and other assurance reports.	Ongoing progress reports are provided
	Investigations	Responding to and following up on incidents and whistleblower complaints received through the hotline and other sources.	Ongoing. Monthly summary reports are provided and discussed with the Audit and Compliance Committee Chair.



# Office of Internal Audit

## Annual Report

### Fiscal Year 2024

## CONTENTS

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





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

## **PURPOSE**

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

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





## MISSION VISION VALUES

## Our Mission

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

## Our Vision

- *Protect University Business*
- *Deliver Measurable Value*

## Our Strategic Values

Integrity	Collaboration
Excellence	Objectivity
Quality	Trusted Advisor

## Strategic Overview

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

Through collaboration, internal audit aims to be:

**“A Valued Partner”**

**“Protect the University Business”**

**“Deliver Measurable Value”**

## Integrate and Improve Risk Management & Assurance

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

## Improve Utilization of Resources & Technology

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

## Enhance Continuing Education to Align with University Objectives

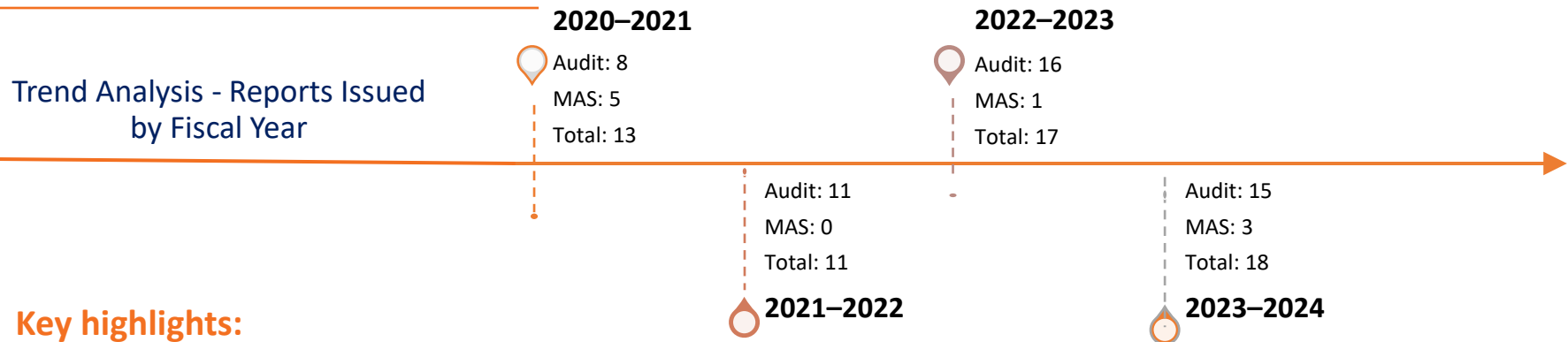
- Implement strategic professional development plans for team members that align with competencies to execute quality audits and provide valuable insight



## THE YEAR IN REVIEW

## THE YEAR IN REVIEW

## HIGHLIGHTS



## Key highlights:

- Staffing and resources
  - **Senior Auditors and Staff Auditor** roles filled mid-way through FY24.
  - Continuing search for a **Manager** and a **Senior Auditor** in a challenging environment.
  - Strategically co-sourced '**subject matter resources**' to complement in-house skills for certain strategic audits and provide value-added insights.
- Updated the '**assurance map**' of the University's mega business processes to provide a comprehensive overview of risk coverage as an input into the annual audit plan and alignment with UF strategic initiatives.
- Developed a **risk-based** annual audit plan which had a "OneUF" approach.
- Incorporated '**agile approach to auditing**' and **enhanced data analytics** into internal audit methodology for all applicable projects.
- Audit reports had recommendations to improve business processes, internal controls, efficiency and **add value while mitigating risk**. Focus areas during the year included major construction, cyber security, auxiliary operations, college operations, IT related audits, BOG mandated audits, and DSO level audits.

## HIGHLIGHTS (Cont'd)

- **OIA coordinates** external audit activities including information and system access management.
- **Value-added consulting opportunities** – provided **internal control, IT security, project management** and **business process improvement** guidance to colleges and units at their request on an ad-hoc basis.
- **Investigations and risk management:**
  - Collaboratively shared themes from various **investigations** with management to improve the University's control and risk environment in addition to taking a lead role in **hotline** and Internal Review Committee triage meetings.
  - Investigations Director provided lectures and training on **fraud, conflicts of interest, and ethics and integrity** at UF and externally to the internal audit and accounting profession (IIA and FICPA).
  - UF colleges and units proactively sought guidance and subject matter assistance on various **internal control, HR and fraud risk matters** throughout the fiscal year.
- **External leadership activities:** OIA staff developed skills, promoted the university and profession:
  - Have **leadership roles** within local Institute of Internal Auditors Chapter
  - Participated in UF's Managers Cohort program structured around UF's key leadership competencies for success
  - Committee leader and **subject matter knowledge contributor** to the Association of Colleges and University Auditors' subject matter resources page on higher education specific internal audit topics.
  - Performed **Quality Assessment Review** for a peer university.
  - Regularly participated and contributed at **State University Association of Chief Auditors (SUAC)** and the **IT Audit Group** forums.



## THE YEAR IN REVIEW

## OTHER ACTIVITIES

**INVESTIGATIVE SERVICES** The OIA received a total of 241 complaints and allegations which is consistent with prior years. Most of the incidents (86%) were reported via the anonymous UF Compliance Hotline. Reports were also received via email (5%) and through the BOG Office of the Inspector General (4%).

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

Major Activity/Issues Identified in Allegations Received by OIA	2023-24 Reports	2022-23 Reports	2021-22 Reports
Hostile Work Environment or Harassment	48	61	47
Alleged Fiscal/Grant Fund/Scientific Misconduct	22	21	14
Nepotism/Favoritism	19	12	10
Outside Activities/Conflict of Interests	13	7	9
Retaliation Claim	13	14	9
Theft or Misuse of Assets/Funds/Time	17	16	14
PCard Misuse/Purchasing	5	5	2

**FOLLOW-UP**

The OIA tracks outstanding recommendations and management action plans from internal and external audit reports and conducts quarterly follow-up procedures to determine the status of management actions. The results of the follow-up procedures are reported at the Audit and Compliance Committee meetings. There were 144 recommendations and related action plans from the internal audit reports that were issued for the reporting period. Internal audit follows up on the implementation of the recommendations and has provided status updates to the Audit and Compliance Committee at each meetings.

## REQUIRED COMMUNICATIONS

## REQUIRED COMMUNICATIONS

## DISCLOSURES



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

**Organizational Independence**

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

**Resolution of Management's Acceptance of Risks**

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



## REQUIRED COMMUNICATIONS

## DISCLOSURES



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

**Impairments to Independence or Objectivity**

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

**Quality Assurance Review**

To fully comply with the *Standards*, internal audit is required to undergo a Quality Assessment Review (QAR) at least once every five years. OIA, with involvement of CAEs from peer institutions, will undergo a QAR in November 2024 for conformance with the IIA's *Standards*. Due to staffing challenges and using the 'agile approach to auditing' the audit leadership is continuously involved in all stages of the audit to ensure adherence to IIA's standards. Additional internal peer reviews are performed also to assess compliance with IIA standards.

**Disclosure of Nonconformance**

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