University of Florida

Compliance and Ethics Program Plan

(Adopted December 15, 2017; Amended April 22, 2022)

I.   INTRODUCTION

The University of Florida (University or UF) is committed to operating in a manner that embraces the highest ethical standards and complies with applicable laws, regulations, and policies. In furtherance of this commitment, the University's Board of Trustees (BOT) and University President established the Compliance and Ethics Program (Program) to provide oversight and coordination for the university's enterprise-wide compliance functions. The Program is designed to promote ethical conduct, prevent and detect non-compliance, and maximize compliance with applicable laws, regulations, and policies across the university enterprise. The Program is developed consistent with recognized requirements and guiding principles, including the Florida Code of Ethics for Public Officers and Employees contained in Part III, Chapter 112, Florida statutes; the Federal Sentencing Guidelines (FSG) Manual, Chapter 8, Part B, Section 2.1; and the Florida Board of Governors (BOG) Regulations.

Pursuant to Chapter 8 of the FSG Manual and prevailing guidance, the Program is organized around the seven elements of an effective compliance and ethics program:
(1) governance and high-level oversight; (2) policies and standards of conduct;
(3) communication and reporting; (4) training and education; (5) risk identification, monitoring, and auditing; (6) response and prevention; and (7) enforcing standards. This Compliance and Ethics Program Plan (Plan) describes the core functions of the Program in relation to the seven elements and identifies key Program roles and responsibilities. Program staff will periodically review the Plan and submit revisions to the BOT for approval. Once approved, Program staff will provide a copy of the revised Plan to the BOG, as required by BOG Regulation 4.003.

II.   GOVERNANCE AND HIGH-LEVEL OVERSIGHT

The FSG Manual requires that the university's governing authority be knowledgeable about the content and operation of the compliance and ethics program and exercise reasonable oversight with respect to its implementation and effectiveness. Additionally, the program must assign a specific individual overall programmatic responsibility and day-to-day operational responsibility.

The Program ensures this level of knowledge and oversight through the participation of the following groups and individuals: the BOT; the President and other senior leadership; the Chief Compliance, Ethics, and Privacy Officer (CCO); the UF Compliance and Ethics Office; and various compliance partners across the enterprise.

A. UF Board of Trustees Audit and Compliance Committee (ACC)

The ACC assists the BOT in fulfilling its oversight responsibilities related to the university's financial statements and internal controls, compliance with legal requirements, risk management, and performance of the internal audit and compliance functions. As identified in the ACC's Charter, the ACC shall have the following responsibilities with respect to the Compliance and Ethics Program:

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

B. UF President; Vice President and General Counsel; and Senior Leadership

In coordination with the ACC, the President must exercise oversight of the Program with respect to its implementation and effectiveness, as well as designate the CCO. The President ensures the Program has adequate resources to carry out its functions and that there are no unresolved restrictions or barriers imposed by any individual on the scope of an inquiry or a failure to provide access to necessary information or people for the purposes of such inquiry. The President and the Vice President and General Counsel provide administrative oversight of the CCO and foster a culture of compliance and ethical conduct across the University enterprise. Additionally, the Vice Presidents and members of the senior leadership team must perform their responsibilities in compliance with applicable laws, regulations, and policies; ensure compliance functions within their scope have adequate resources and meaningfully participate in the University's Ethics and Compliance Program; and foster a culture of compliance and ethical conduct within their area of supervision.

C. Chief Compliance, Ethics, and Privacy Officer (CCO)

The CCO is responsible for managing and coordinating the University's Compliance and Ethics Program. The CCO reports functionally to the BOT and administratively to the President and to the Vice President and General Counsel. This reporting structure promotes independence and objectivity in the performance of the responsibilities of the CCO function. The CCO has organizational independence and all activities of the CCO's office shall remain free from influence.

The CCO oversees the strategic and operational functions of the Program, as required by this Plan. Specifically, the CCO's responsibilities include the following:

- Maintain a professional staff with sufficient knowledge, skills, and experience to ensure an effective compliance program;
- Utilize approved third-party resources, as appropriate, to supplement the Program's efforts;
- Communicate routinely to the President or designee, Audit and Compliance Committee, and Board of Trustees regarding program activities;
- Conduct and report on compliance activities and inquiries free of actual or perceived impairment to the independence of the CCO;
- Notify the President or designee of any unresolved restriction or barrier imposed by any individual on the scope of any inquiry, or the failure to provide access to necessary information or people for the purposes of such inquiry; and
- Report at least annually on the effectiveness of the program.

D. UF Compliance and Ethics (UFCE)

The mission of the UF Compliance and Ethics office, led by the CCO, is to protect and promote the institutional integrity of UF and serve as a resource to all employees in matters of ethical conduct and compliance with the law. UFCE provides oversight and guidance on enterprise-wide compliance activities and fosters a culture that embeds the importance of compliant conduct in all university functions and reflects the University's Core Values. The responsibilities of the CCO and UFCE are detailed in the Compliance and Ethics Office Charter and include the following:

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

E. Compliance, Ethics, and Risk Committees; Compliance Partners

An essential factor in the Program's success is the support from various groups and individuals in leadership positions or with responsibility for compliance functions. Participation from individuals across the enterprise ensures the Program reaches all faculty, staff, and students and has a meaningful impact throughout the university. At a minimum, the Program includes the following groups and individuals:

- an executive-level committee charged with providing guidance and assistance on the development of the Program, fostering compliance within the members' areas of responsibility, and aiding with the identification and mitigation of compliance and enterprise risks;

- a staff-level committee comprised of employees directly responsible for compliance-related functions that supports the day-to-day operations of the Program, helps increase Program visibility, and assists with Program coordination, communication, and training; and
- identified compliance partners across the enterprise charged with reporting to the CCO incidents of non-compliance or any imposed restriction or barrier to the effectiveness of their function, annually reporting to the CCO the effectiveness of compliance and ethics initiatives within their scope of responsibility and promoting the University's Core Values and a culture of ethical and compliant conduct.

III. POLICIES AND STANDARDS OF CONDUCT

The FSG Manual and leading guidance require that the University establish policies, procedures, and standards of conduct to prevent and detect non-compliance and set expectations for ethical conduct. The University fulfills this requirement by issuing and enforcing regulations, policies, and core values, as well as by requiring adherence to other applicable standards of conduct. Regulation and policy development is the responsibility of the Office of General Counsel and the applicable University division. The Program's staff actively participate in the drafting of University regulations and policies.

The effectiveness of the Compliance and Ethics Program relies upon a comprehensive set of regulations, policies, and standards addressing myriad compliance-related matters. While not an exhaustive list, those that are central to the Compliance and Ethics Program are detailed below.

A. Regulations and Policies

- Non-Discrimination/Harassment/Invasion of Privacy Policies (UF Reg. 1.006)
- Code of Penalties (UF Reg. 1.007)
- Research Integrity (UF Reg. 1.0101)
- University of Florida Ethics Policy (UF Reg. 1.0104)
- Disclosure and Regulation of Outside Activities and Financial Interests (UF Reg. 1.011)
- Processes for Complaints of Waste, Fraud, or Financial Management (UF Reg. 1.500)
- Confidentiality of Student Records and Applicant Records (UF Reg. 4.007)
- College of Medicine Policy on Pharmaceutical, Medical Device, and Biotechnology Industry Conflicts of Interest (UF Reg. 5.0764)
- IFAS Outside Activity Guidelines (UF Reg. 6.015)
- BOG Regulation Development Procedure for State University Boards of Trustees
- UF Policy on Policies
- Conflicts of Commitment and Conflicts of Interest Policy
- Criminal Background Screening Policy
- Institutional Clery Act Policy
- Research Integrity Policy

- Export Control Compliance Policy
- UF Privacy Policies
- UF Environmental Health and Safety Policies
- Reporting and Investigating Fraudulent or Other Wrongful Acts Policy
- UF Antifraud Framework Procedures
- Sexual Harassment Policy
- Gender Equity Policy

B. Standards of Conduct

- Florida Code of Ethics for Public Officers and Employees (Chapter 112, Part III, Florida Statutes)
- UF Core Values – Excellence, Discovery and Innovation, Inclusion, Freedom and Civility, Community, and Stewardship
- UF Employee Handbook
- Student Code of Conduct and Honor Code
- Various unit- and industry-specific codes of conduct, as applicable and adopted by UF units (e.g., UF Health Code of Conduct; Code of Ethics for Internal Auditors; American Institute of Chemical Engineers Code of Ethics; Code of Professional Ethics for Compliance and Ethics Professionals; etc.)

IV. COMMUNICATION AND REPORTING

The FSG Manual and leading guidance require that the University take reasonable steps to communicate its policies, standards, and other aspects of its compliance and ethics program. Further, the University must maintain and publicize a system to report or seek guidance regarding potential misconduct, non-compliance, or unethical conduct. The Program ensures open communication and reporting through the various mechanisms described below.

A. Communication Methods

The Program aims to provide relevant and timely information to the University community surrounding applicable laws, University policies, and important Program information. Specifically, the Program's website includes information on core compliance functions, foundational documents and policies, ethical decision-making resources, announcements of University compliance and ethics activities and news, summaries of "hot topics" in compliance and ethics, contact information for Program staff and Compliance Partners, and information for the compliance hotline. The Program further distributes relevant content via its quarterly Compliance Gazette newsletter and regular communication (through e-mail, meetings, etc.) with Compliance Partners.

B. Reporting Mechanisms

An integral part of successful compliance and ethics programs is providing easy to use, accessible, and confidential means of reporting potential or actual instances of misconduct, non-compliance, or unethical conduct. The Program administers the University's compliance hotline, which is operated by an independent third-party and provides both web- and telephone-based reporting options. Reporters may remain anonymous, and their identity will remain confidential to the extent allowable by law or University policy. Reports submitted through the compliance hotline are triaged by the University's Internal Review Committee—comprised of the CCO, Chief Audit Executive, Chief Operating Officer, General Counsel, and Vice President of Human Resources—and either investigated by that committee or referred to the appropriate UF office for investigation.

Another available avenue for reporting is to contact the University office with authority over the individuals or subject matter involved. Some common examples include the Office of Accessibility and Gender Equity, Clery Compliance Program, Controller's Office, Environmental Health and Safety, General Counsel's Office, Human Resources, Internal Audit, Office of the Ombuds, Privacy Office, Research Integrity, UF Health Compliance Services, and the UF Police Department. Those offices handle reports as required under UF policies and will notify the Internal Review Committee of significant issues of non-compliance.

Regardless of the mechanism used for reporting, the University protects UF employees making reports and participating in investigations from retaliatory action. The University protection from retaliation in the workplace is publicized in various publications, including the UF Employee Handbook, the Reporting and Investigating Fraudulent or Other Wrongful Acts Policy, and the Research Integrity Policy. Retaliation is also prohibited under Title IX, as codified in the University of Florida Gender Equity Policy. If employees provide their identity when reporting, the Office of Internal Audit will conduct a whistle-blower determination and will notify the employee of their eligibility for whistle-blower status.

V. TRAINING AND EDUCATION

To increase awareness and understanding of the applicable laws and the critical aspects of the University's Program, the FSG Manual and leading guidance require that the University conduct effective training programs and otherwise disseminate compliance-related information. University training and education requirements for Trustees and employees are assigned based on job role and responsibilities. University Trustees receive training from the Vice President and General Counsel related to their fiduciary responsibilities and ethical obligations at the start of their term. Thereafter, the CCO provides in-depth education to the BOT for general Program updates and specific core compliance functions. The CCO also may arrange for various compliance partners to periodically provide the BOT with overview presentations focused on their specific compliance areas.

University employees are required to take the following training modules upon hire and periodically thereafter:

- Compliance and Ethics – Doing Your Part for the Gator Good (every two years) – This training reviews key provisions of the Florida Code of Ethics and covers important topics about the Program including reporting expectations, the compliance hotline, UF's non-retaliation policy;
- Maintaining a Safe and Respectful Campus (every two years) - This course support's UF's vision of an academic and work environment free of discrimination. This course provides employees with a foundational understanding of prohibited conduct, reporting pathways, and best practices in supporting individuals who disclose being harmed; and
- Protecting UF: Information Security Awareness Training (annually) – The purpose of this training is to support a security conscious environment. The training focuses on topics such as restricted data, cloud sharing, and common cyber security risks.

In addition, University employees may be required to take certain training modules if their job function and responsibilities require it. While there are many training and educational opportunities at UF, those most relevant to the core functions of the Program include:

- Financial Conflict of Interest for Public Health Service Research
- Responsible Conduct of Research
- Various Research Compliance Training Modules
- Medical Billing Compliance Training for Clinical Providers, Residents, Students, and Staff
- General Compliance Training for College of Medicine Personnel
- Records Management at UF
- Youth Protection Training
- HIPAA and Privacy General Awareness
- FERPA Basics and FERPA for Faculty
- Protecting Social Security Numbers and Identity Theft Prevention
- Responsible Authority Proficiency in Incident Disclosure
- Responding to Harassment and Discrimination (for Supervisors and Non-Supervisors)
- Campus Security Authority Training
- Various Environmental Health and Safety Training Modules
- The Color of Money: A Guide to How Moneys May be Spent at UF
- Internal Controls at UF
- Fraud Awareness Training
- Procurement 101
- Disbursements Directives 101
- Payment Card Security Awareness Training
- Effort Fundamentals, Reporting, and Management
- UF Core Values Website and Resources

VI. RISK IDENTIFICATION, MONITORING, AND AUDITING

Pursuant to the FSG Manual and leading guidance, effective compliance and ethics programs must utilize regular monitoring and auditing to ensure that the program is followed, as well as periodically evaluate the effectiveness of the program. The University's Office of Internal Audit performs audit, investigative, and management advisory services to all University units and, at times, may focus audit efforts on compliance-related functions. However, the majority of continuous risk identification, monitoring, and auditing tasks related to compliance functions are provided by the University's core compliance offices on a regular basis. Those central to the Program are identified below.

- Internal Controls and Quality Assurance – Within the UF Controller's Office, this unit provides guidance on internal control best practices, performs periodic risk-based reviews of departmental transactions, coordinates external audit requests, and provides training to the University's fiscal management community.
- Research Compliance Reviews, Audits, and Quality Assurance – There are several units within UF Research that conduct review and monitoring activities for active UF research projects. Some examples include: the IRB Quality Assurance Program, which conducts routine and for cause reviews, educational services, and assistance with external audits; the Export Control Program, which reviews all sponsored research projects for export control implications and performs annual audits of all technology control plans; the Research Conflict of Interest Program, which reviews all sponsored research for research conflicts and performs annual monitoring and review of active management plans; and Contracts and Grants, which performs risk-based fiscal reviews of grant related transactions.
- UF Conflicts of Interest (COI) – The COI Program serves as the University's subject matter experts for conflicts of interest requirements and related policy. The COI Program administers UF's system for disclosure of outside activities and financial interests and identifies and manages actual or potential conflicts of interest.
- UF Health Compliance Services – This office maintains programs to provide for risk identification, monitoring, and auditing functions within both healthcare regulatory compliance and medical billing compliance arenas. UF Health Compliance Services performs regular for cause and risk-based monitoring and auditing activities for activities including billing and coding, Stark/anti-kickback requirements, and HIPAA compliance.
- UF Compliance and Ethics – The UFCE office serves in an advisory capacity to several University units with regard to their risk, monitoring, and audit activities. For example, UFCE participates in Internal Audit's annual risk identification and work plan meetings with UF senior leadership, reviews Internal Audit's reports for compliance-related audits and provides feedback as appropriate, provides high-level oversight for Research Compliance's monitoring functions, and contributes to significant monitoring and auditing tasks led by the Controller's office. Additionally, UFCE performs periodic self-assessments of the Compliance and Ethics Program and, at least every five years, initiates an external review of the Program's effectiveness, as required by BOG

Regulation 4.003. UFCE incorporates findings and recommendations from both the self-assessments and the external reviews to further improve the Program. UFCE also performs risk identification and mitigation activities primarily through its development of comprehensive compliance matrices, which confirms compliance requirements and risks are identified, and its enterprise risk management function, which is coordinated with senior leadership and the Office of Internal Audit.

VII. RESPONSE AND PREVENTION

In accordance with the FSG Manual and leading guidance, effective compliance programs have mechanisms in place to detect misconduct or non-compliance, respond appropriately when it is suspected or identified, and take reasonable steps to prevent further similar misconduct, including making any necessary modifications to the University's compliance and ethics program. The Program meets these requirements through the robust reporting mechanisms available to employees, students, and external parties (see IV.B. above), established investigation protocols, and reviews of trends in reporting and investigation outcomes that guide subsequent modifications to the Program.

At a central level, the University established the Internal Review Committee (IRC) to serve as a standing work group to oversee investigation processes across the University. The IRC advises on significant reports of misconduct received by University units, triages reports from the compliance hotline or Internal Audit, and identifies the appropriate University unit to conduct a particular investigation. Further, the IRC serves as the primary reporting mechanism to ensure that senior management, the UF BOT, and the BOG are adequately informed of investigation issues, as appropriate or required. The CCO and other UFCE staff may lead or participate in investigations as circumstances warrant.

At least annually, the IRC analyzes trends in reports and findings of misconduct. The UFCE office incorporates those trends and findings in carrying out its programmatic responsibilities, including designing targeted training, performing risk-based monitoring, or collaborating with Compliance Partners to implement improvements within their scope of responsibility.

VIII. ENFORCING STANDARDS

The FSG Manual and leading guidance requires that the University's compliance and ethics program shall be promoted and enforced consistently throughout the organization through appropriate incentives to perform in accordance with the compliance and ethics program and appropriate disciplinary measures for engaging in misconduct and for failing to take reasonable steps to prevent or detect misconduct. The University satisfies these requirements through various initiatives and processes, including the following.

- UF Engaged – In an effort to provide employees with regular, meaningful feedback and opportunities for growth and improvement, UF Human Resources launched UF Engaged in 2019. UF Engaged provided a new approach to staff appraisals designed to encourage

regular feedback, rather than a once-a-year evaluation. Employees and supervisors have the opportunity to identify goals and discuss performance, including conduct in accordance with the Compliance and Ethics Program.

- Superior Accomplishment Awards – An annual awards program that recognizes employees for noteworthy performance and having made a positive impact on the overall goals and objectives of the University. The award criteria takes into account, among other things, significant focus and attention to compliance-related policies or procedures.
- Compliance and Ethics Superstars – UFCE acknowledges employees who have exceeded expectations in compliance or ethics efforts through notification to their supervisor and recognition in the Compliance Gazette and on the UFCE website.
- Disciplinary Measures – Supervisors, in consultation with Human Resources, may take disciplinary measures against employees found to have committed misconduct, non-compliance, or criminal conduct. Relevant University regulations include Code of Penalties (Reg. 1.007); Discipline, Suspension and Dismissal for Cause of Technical, Executive, Administrative, and Managerial Support Staff (Reg. 3.046); University Support Personnel System Disciplinary Procedures (Reg. 3.047); and Suspension, Termination and Other Disciplinary Action for Faculty (Reg. 7.048). UFCE staff collaborate with Human Resources and General Counsel to ensure that supervisors provide disciplinary action consistently and in compliance with applicable laws, regulations, and policies.