



BOARD OF TRUSTEES

# Governance, Audit, & Compliance Committee Meeting Agenda

September 6, 2024  
9:00 – 10:30 A

Florida Polytechnic University  
Barnett Applied Research Center (BARC)  
and Virtual via Microsoft Teams

Dial in: 1-863-225-2351 | Conference ID: 428 721 042#

## COMMITTEE MEMBERS

Cliff Otto, Chair  
Dr. Dorian Abbot

Jesse Panuccio, Vice Chair  
Dr. Sidney Theis

Patrick Hagen

## MEETING AGENDA

- |      |  |  |
|------|--|--|
| I.   | Call to Order  | Cliff Otto, Chair                      |
| II.  | Roll Call  | Kristen Wharton<br>Corporate Secretary |
| III. | Public Comment   | Cliff Otto                             |
| IV.  | <a href="#">Approval of the May 29, 2024, Minutes</a><br>*Action Required*                           | Cliff Otto                             |
| V.   | <a href="#">Governance, Audit, and Compliance Committee Charter</a><br>*Action Required*             | Cliff Otto                             |
| VI.  | <a href="#">2024-2026 Governance, Audit, and Compliance Committee Work Plan</a><br>*Action Required* | Cliff Otto                             |
| VII. | Audit and Compliance   | David Blanton<br>CAE and CCO           |
| A.   | <a href="#">Audit and Compliance Update</a>  |  |
| B.   | <a href="#">UAC Annual Report FY24</a>   |  |
| C.   | <a href="#">UAC Risk Assessment and Audit Plan FY25</a><br>*Action Required*                         |  |
| D.   | <a href="#">UAC Compliance and Ethics Program Plan FY25</a><br>*Action Required*                     |  |

- E. [Performance Based Funding \(PBF\) Audit Scope & Objectives 2024 Audit](#)  
\*Action Required\*

VIII. Governance

- A. [Trustee Evaluation Instrument](#)  
\*Action Required\*

David Fugett, VP and  
General Counsel

- B. [Policy on Public Comments at Board of Trustees Meetings](#)  
\*Action Required\*

Cliff Otto

- C. [Employment Practices](#)

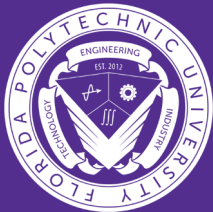
Dr. Devin Stephenson  
President

- IX. [President's Administrative Action Plan FY25](#)  
\*Action Required\*

Dr. Stephenson

- X. Closing Remarks and Adjournment

Cliff Otto



# Governance, Audit, and Compliance Committee Meeting Minutes

## DRAFT MEETING MINUTES

May 29, 2024  
3:15 PM – 4:45 PM

Florida Polytechnic University  
VIRTUAL VIA MICROSOFT TEAMS

### I. Call to Order

Committee Vice Chair Jesse Panuccio called the Governance, Audit, and Compliance meeting to order at 3:15 p.m.

### II. Roll Call

Sherri Pavlik called the roll: Committee Vice Chair Jesse Panuccio, Trustee Patrick Hagen, Trustee Beth Kigel, and Trustee Laine Powell were present (Quorum).

Committee members absent: Committee Chair Mark Bostick

Other Board Members present: Board Chair Cliff Otto, Trustee Dorian Abbot, Trustee Ilya Shapiro, Trustee Sidney Theis, Trustee Bradford Towle, and Trustee Christos Tsetsekas

Staff present: President Randy Avent, David Fugett, David Blanton, Dr. Allen Bottorff, Mike Dieckmann, Kathy Bowman, Kristen Wharton, and Sherri Pavlik

### III. Public Comment

There were no requests received for public comment.

### IV. Approval of Minutes

**Trustee Patrick Hagen made a motion to approve the Governance, Audit, and Compliance Committee meeting minutes for February 7, 2024. Trustee Laine Powell seconded the motion; a vote was taken, and the motion passed unanimously.**

### V. 2022-2024 Governance, Audit and Compliance Committee Work Plan Review

Committee Vice Chair Panuccio reviewed the Governance, Audit, and Compliance Committee Work Plan. There was no discussion on this item.

### VI. Audit and Compliance

#### A. Audit and Compliance Update

David Blanton, CAE and CCO, provided the Committee with an update on the following:

External Audits:

- Financial Audit FYE 23 – completed, no findings

- Statewide Federal Audit – completed, no findings
- Statewide Bright Futures & FSAG Audit, completed, no findings

Internal Audits:

- Global Internal Audit Standards – emphasis on Board involvement
- Risk Assessment/Audit Plan FYE25
- Planned Internal Audit Activities

B. University Annual Financial Audit FYE23

Blanton presented a summary of the University Annual Financial Audit for FYE23. He shared that the Financial Statements and the Governmental Auditing Standards (GAS) came back clean. He shared a slight increase in the overall Net Position, as well as increases in both operating revenues due to offset of allowance from student tuition and fees and operating expenses.

C. Foundation 990 FYE23

Blanton clarified that according to BOG Reg. 9.011(6), the Committee is required to ensure the information reported to the IRS on Form 990 aligns with the Foundation's responsibilities in support of the University. However, the Committee isn't responsible for ensuring the accuracy or completeness of the report since it was completed by an Independent CPA.

D. Textbook Affordability Monitoring Report

Blanton provided an overview of the textbook adoption process, specifically discussing the implications of the affordability law and the revisions necessitating additional compliance criteria. Following this, he presented the monitoring results pertaining to the University's adherence to these requirements. He highlighted that the University has maintained compliance over recent years, emphasizing that there were no issues in the last operational report.

E. Safety in Private Spaces Act

Blanton finished his report by sharing the new law from the 2023 legislation (Section 535.865 F.S.) on Safety in Private Spaces Act. This law was designed to maintain public safety, decency, decorum, and privacy. He stated that the University is in compliance, with one minor modification of the accessibility of the Employee Handbook.

VII. Governance

A. Regulations

1. Regulation FPU-1.0305 Commercial Filming on Campus

David Fugett, Vice President and General Counsel, reviewed proposed regulation FPU-1.0305 Commercial Filming on Campus. He shared that the proposed regulation is to maintain the exclusivity of campus imagery and protect the brand identity regarding external photos and video production for commercial purposes on campus. This regulation does not apply to photo and video production on behalf of the University for non-commercial purposes.

**Trustee Laine Powell made a motion to recommend approval of Regulation FPU-1.0305 Commercial Filming on Campus to the Board of Trustees.**

**Trustee Beth Kigel seconded the motion; a vote was taken, and the motion passed unanimously.**

2. Regulation 6.004 Annual Leave

Fugett reviewed proposed amended Regulation 6.004 Annual Leave which would allow for the transfer of up to 80 hours of annual leave from other institutions within the State University System (SUS), the Florida State College System (SCS), Florida State Government Agency, and Florida Public School Systems.

**Trustee Laine Powell made a motion to recommend approval of Regulation FPU-6.004 Annual Leave to the Board of Trustees. Trustee Beth Kigel seconded the motion; a vote was taken, and the motion passed unanimously.**

3. Regulation 6.005 Sick Leave

Fugett reviewed proposed amended Regulation 6.005 Sick Leave which would allow for the transfer of up to 80 hours of sick leave from other institutions within the State University System (SUS), the Florida State College System (SCS), Florida State Government Agency, and Florida Public School Systems.

**Trustee Laine Powell made a motion to recommend approval of Regulation 6.006 Sick Leave to the Board of Trustees. Trustee Beth Kigel seconded the motion; a vote was taken, and the motion passed unanimously.**

B. Slate of Officers

Upon recommendations made at the February 7<sup>th</sup> Committee meeting, Committee Vice Chair Panuccio stated that Beth Kigel was nominated as the incoming Board Chair, and Jesse Panuccio was nominated as the incoming Vice Chair. He then opened the floor for comments, discussion, or other nominations for consideration.

**Trustee Patrick Hagen made a motion to recommend to the Board of Trustees the nomination of Trustee Beth Kigel as Board Chair and Trustee Jesse Panuccio as Vice Chair for the term of August 1, 2024, through July 31, 2026. Trustee Laine Powell seconded the motion; a vote was taken, and the motion passed unanimously.**

VIII. Closing Remarks and Adjournment

With no further business to discuss the meeting adjourned at 3:45 p.m.

Respectfully submitted:  
Sherri Pavlik  
Executive Assistant  
Office of General Counsel

Florida Polytechnic University  
Governance, Audit, and Compliance Committee  
Board of Trustees  
September 6, 2024

Subject: Governance, Audit, and Compliance Committee Charter

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**Proposed Committee Action**

Recommend to the Board of Trustees the approval of the proposed Governance, Audit, and Compliance Committee Charter, effective September 6, 2024.

**Background Information**

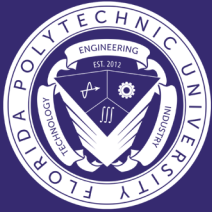
As the Board of Trustees begins a new two-year cycle and has reorganized the Board's standing committees, a review of each committees' charter is being performed.

The Governance, Audit and Compliance Committee Charter has been reviewed by the Office of the General Counsel for legal sufficiency, by University Audit and Compliance for consistency with applicable professional standards and requirements specified in the Board of Governors Regulations, and by the Committee Chair. No changes are being recommended from the previous charter.

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**Supporting Documentation:** Governance, Audit, and Compliance Committee Charter

**Prepared by:** David Fugett, Vice President and General Counsel



# BOARD OF TRUSTEES Governance, Audit, and Compliance Committee Charter

## SUMMARY CHARTER STATEMENT

The Governance, Audit and Compliance Committee is a standing committee of the Board of Trustees responsible for reviewing and making recommendations to the Board on various Board functions, including periodically reviewing the Board's Bylaws; evaluating the Board's performance; initiating Board training; facilitating nominations related to the Board Chair and Vice-Chair elections; reviewing proposed changes to University regulations and policies which are not reviewed by another Board committee; and overseeing presidential personnel matters, (which includes the annual evaluation and making recommendations related to the President's compensation adjustments and annual goals). The Committee also acts as the plan administrator of the Florida Polytechnic University retirement plan created for the President.

Additionally, the Committee monitors the overall organizational tone for quality financial reporting, sound business risk practices, compliance with applicable laws and regulations, policies, and ethical behavior. The Committee receives and reviews both internal and external auditors' reports ensuring that timely and appropriate corrective actions have been taken. The Committee also approves the audit and compliance plans for University Audit and Compliance and monitors the progress of each plan.

*\*For a more detailed Audit and Compliance Charter, please see separate documentation on the Governance, Audit and Compliance Committee's webpage.*

Florida Polytechnic University  
Governance, Audit, and Compliance Committee  
Board of Trustees  
September 6, 2024

Subject: 2024-2026 Governance, Audit, and Compliance Committee Work Plan

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**Proposed Committee Action**

Recommend approval of the 2024-2026 Governance, Audit, and Compliance Committee Work Plan.

**Background Information**

The Committee's Work Plan has been reviewed by David Fugett and David Blanton to ensure all items are listed accurately. To date, there are no substantive updates, only minor changes to due dates.

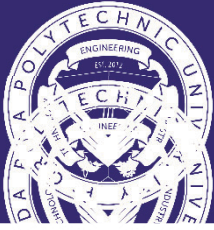
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**Supporting Documentation:**

1. Governance, Audit, and Compliance Committee Work Plan 2024-2026 (redline)
2. Governance, Audit, and Compliance Committee Work Plan 2024-2026 (clean copy)

**Prepared by:** David Fugett, Vice President and General Counsel





# Committee Work Plan

## Governance, Audit, and Compliance Committee Work Plan

~~2022-2024~~2024-2026

### SEPTEMBER

- Review Governance, Audit, and Compliance Committee Charter (review every two years – due September ~~2024~~2026)

#### Governance:

- -Make recommendation on the trustee evaluation instrument to be used for President's annual review
- Review President's Outcome Metrics (for prior FY)
- Review President's Powers and Duties (if needed)
- Employment Practices Report

#### Audit and Compliance:

- University Operational Audit – Auditor General (*minimum every three years*)
- UAC Annual Report (*prior FY*)
- UAC Risk Assessment and Audit Plan (*current FY*)
- University Compliance and Ethics Program Plan (*current FY*)
- Performance Based Funding Audit Scope Approval
- Audit and Compliance Charter Reviews (*every three years – due ~~2023~~2026*)

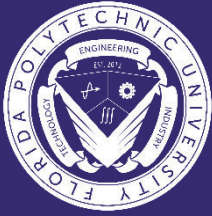
### NOVEMBER

#### Governance:

- Make recommendations to the Board on President's evaluation outcome and compensation changes
- Make recommendation to Board on renewal of President's employment agreement and any necessary changes to the agreement (due 2026)

#### Audit and Compliance:

- Textbook Affordability Monitoring Report (*Fall semester*)
- Foundation Financial Audit (*Prior FY*)



# Committee Work Plan

## Governance, Audit, and Compliance Committee Work Plan

~~2022-2024~~2024-2026

### FEBRUARY

#### Governance:

- Review Board Bylaws (review every 3 years – due ~~2024~~2027)
- Discuss nominations for Board Chair and Vice Chair (every 2 years - due February ~~2024~~2026)
- Oversee Board self-assessment (every 5 years – due February ~~2023~~2028)
- Employment Practices Report

#### Audit and Compliance:

- Performance Based Funding Audit and Data Integrity Certification
- University Annual Financial Audit (*prior FY*)
- Foundation 990 Financial Audit (*prior FY*)

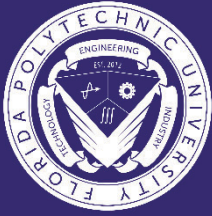
### JUNE

#### Governance:

- Make recommendation to Board on President's proposed goals for FY+1
- Discuss Board training needs
- Make recommendation on nominations for Board Chair and Vice Chair (every two years – due May ~~2024~~2026)

#### Audit and Compliance:

- Textbook Affordability Monitoring Report (*Spring semester*)
- Bright Futures Audit (*review and approve every two years – due June ~~2024~~2026*)



# Committee Work Plan

## Governance, Audit, and Compliance Committee Work Plan 2024-2026

### SEPTEMBER

- Review Governance, Audit, and Compliance Committee Charter (review every two years – due September 2026)

#### Governance:

- Make recommendation on the trustee evaluation instrument to be used for President's annual review
- Review President's Outcome Metrics (for prior FY)
- Review President's Powers and Duties (if needed)
- Employment Practices Report

#### Audit and Compliance:

- University Operational Audit – Auditor General (*minimum every three years*)
- UAC Annual Report (*prior FY*)
- UAC Risk Assessment and Audit Plan (*current FY*)
- University Compliance and Ethics Program Plan (*current FY*)
- Performance Based Funding Audit Scope Approval
- Audit and Compliance Charter Reviews (*every three years – due 2026*)

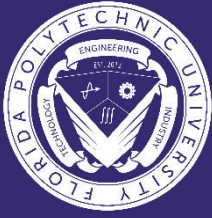
### NOVEMBER

#### Governance:

- Make recommendations to the Board on President's evaluation outcome and compensation changes
- Make recommendation to Board on renewal of President's employment agreement and any necessary changes to the agreement (*due 2026*)

#### Audit and Compliance:

- Textbook Affordability Monitoring Report (*Fall semester*)
- Foundation Financial Audit (*Prior FY*)



# Committee Work Plan

## Governance, Audit, and Compliance Committee Work Plan 2024-2026

### FEBRUARY

#### Governance:

- Review Board Bylaws (review every 3 years – due 2027)
- Discuss nominations for Board Chair and Vice Chair (every 2 years - due February 2026)
- Oversee Board self-assessment (every 5 years – due February 2028)
- Employment Practices Report

#### Audit and Compliance:

- Performance Based Funding Audit and Data Integrity Certification
- University Annual Financial Audit (*prior FY*)
- Foundation 990 Financial Audit (*prior FY*)

### JUNE

#### Governance:

- Make recommendation to Board on President's proposed goals for FY+1
- Discuss Board training needs
- Make recommendation on nominations for Board Chair and Vice Chair (every two years – due May 2026)

#### Audit and Compliance:

- Textbook Affordability Monitoring Report (*Spring semester*)
- Bright Futures Audit (*review and approve every two years – due June 2026*)

Florida Polytechnic University  
Governance, Audit and Compliance Committee  
Board of Trustees  
September 6, 2024

**Subject:** Audit & Compliance Update

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**Proposed Committee Action**

Information only – no action required.

**Background Information**

David Blanton, Chief Audit Executive/Chief Compliance Officer (CAE/CCO) will provide the Committee with an update of all University audit and compliance activities and plans, including the status of all external audits.

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**Supporting Documentation:** Certification of Corrective Actions to Auditor General Findings of Statutory Non-Compliance

**Prepared by:** David A. Blanton, CAE/CCO



# Certification of Corrective Actions to Auditor General Findings of Statutory Non- Compliance

**University Name: Florida Polytechnic University**

**INSTRUCTIONS:** Please select the appropriate representation below and provide comments, if needed. Once completed, please insert signatures in the provided spaces and submit to the Board of Governors via the Information Request System **by July 26, 2024**.

*Presidential Representation and Certification:*

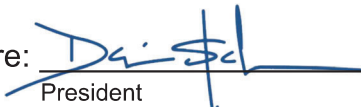
☐ The university has **completed** corrective actions in response to findings issued by the Auditor General during the 2023-2024 Fiscal Year that the university acted without statutory authority or contrary to general law.

Comments: [Click or tap here to enter text.](#)

☒ The university has **initiated** corrective actions in response to findings issued by the Auditor General during the 2023-2024 Fiscal Year that the university acted without statutory authority or contrary to general law and anticipates those actions will be completed by **9/15/2024**.

Comments: The University is taking action to correct the situation noted in the audit finding. The action plan involves the following: (1) Update policies and procedures related to collection and retention of sensitive personal information to address this specific issue in Admissions processing. [This is completed but will undergo a further adjustment.] (2) Enact a one-time correction to all data records currently out of compliance with the updated policy. [This is in progress and being reviewed for completeness.] (3) Enact a recurring annual process to securely dispose of data in compliance with the updated policy. [This process and performance standards are under development.]

I certify that the representation provided above is true and correct to the best of my knowledge.

Signature: \_\_\_\_\_  
President

Date: 07/18/24


# Certification of Corrective Actions to Auditor General Findings of Statutory Non-Compliance

## *Board of Trustees Certifications:*

I certify that the university's audit and compliance committee is kept informed of all audit findings issued by the Auditor General, as well as the university's actions to address those findings and come into compliance with applicable laws.

Signature:  \_\_\_\_\_ Date: 07/19/2024  
Board of Trustees, Audit and Compliance Committee Chair

I certify that the representations made in this Certification are true and correct to the best of my knowledge.

Signature:  \_\_\_\_\_ Date: 07/18/24  
Board of Trustees, Chair

Florida Polytechnic University  
Governance, Audit and Compliance Committee  
Board of Trustees  
September 6, 2024

Subject: UAC Annual Report FYE24

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Proposed Committee Action

No action – information only.

Background Information

Board of Governors Regulation 4.002 requires that an annual report be prepared summarizing the Activities of University Audit for the preceding year. Similarly, BOG Regulation 4.003 provides that the chief compliance officer shall report at least annually on the effectiveness of the compliance and ethics program. This annual report reflects the activity for University Audit and Compliance for FYE24.

The Audit and Compliance Committee should utilize the information presented in this report to review the operations of University Audit & Compliance (UAC) and to fulfill their oversight responsibility with respect to the audit and compliance functions at the University.

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**Supporting Documentation:** UAC Annual Report – FYE24 (Report No. FPU 2025-01)

**Prepared by:** David A. Blanton, CAE/CCO





## ANNUAL REPORT 2023-24 FISCAL YEAR

**Report No: FPU 2025-01**

**July 2024**

In accordance with Board of Governors Regulations 4.002, 4.003, and Internal Auditing Standards, this report is presented to summarize the activities of University Audit and Compliance for the 2023-24 fiscal year.

**FLORIDA POLYTECHNIC UNIVERSITY  
UNIVERSITY AUDIT & COMPLIANCE  
ANNUAL REPORT 2023-24**

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*Message from the Chief Audit Executive and Chief Compliance Officer*

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Board of Governors (BOG) Regulations<sup>1</sup> require that an annual report be prepared summarizing the activities of University Audit for the preceding year and that the chief compliance officer shall report at least annually on the effectiveness of the compliance and ethics program. This report is prepared in response to those BOG Regulations and summarizes both audit and compliance activity for the reporting period July 1, 2023, to June 30, 2024 (FYE24). Additionally, this report facilitates the proper oversight of both functions by the Audit and Compliance Committee.

The following accomplishments highlight the activity of University Audit and Compliance (UAC) during the reporting period:

- Completed and released three audit efforts/reports:
  - Report FPU 2024-01: Annual Report (FYE23)
  - Report FPU 2024-02: Risk Assessment and Work Plan (FYE24)
  - Report UAC 2024-05: Performance Based Funding Data Integrity Audit (2023)
- Completed and released four compliance reports and/or planned projects:
  - Report FPU 2024-03: Compliance Program Plan (FYE24)
  - Report FPU 2024-04: Textbook Affordability (Fall 2023)
  - Report FPU 2024-06: Textbook Affordability (Spring 2024)
  - Report FPU 2024-07: Safety in Public Spaces Act
- Administered and disposed of 8 allegations or complaints reported to UAC via the hotline.
- Assisted with various consulting activities to enhance university operations.
- Obtained relevant educational training for both audit and compliance, as required.

This was the fourth year that Florida Poly was subject to the auditing and certification requirements related to Performance Based Funding (PBF). BOG Regulations require that this audit be completed and submitted to the BOG by March 1 of each year and such assurances are necessary for Florida Poly to secure PBF funding. UAC was able to timely complete and submit the required audit, which consumed a significant portion of UAC's resources for the reporting period. Continued efficiencies on completing this annually recurring audit are expected going forward.

In addition to completing the PBF data integrity audit, UAC was able to complete monitoring efforts over textbook affordability for two different terms, a monitoring review over the newly required Safety in Public Spaces Act, and assist on various other consultative matters during the year. Looking forward to

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<sup>1</sup> Board of Governors Regulations 4.002 (State University System Chief Audit Executives) and 4.003 (State University System Compliance and Ethics Programs).

**FLORIDA POLYTECHNIC UNIVERSITY  
UNIVERSITY AUDIT & COMPLIANCE  
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FYE25, UAC will again be principally driven by certain external requirements (e.g. performance-based funding audit, a statutorily required audit of foreign influence, and follow-up on various external audits).

I am very grateful for the opportunity to serve the University and the Board of Trustees and for their continued support of the audit and compliance functions. If you have any questions or need further information, please feel free to call me at (863) 874-8441.

*David A. Blanton, CPA, CCEP*

Chief Audit Executive and Chief Compliance Officer

**FLORIDA POLYTECHNIC UNIVERSITY  
UNIVERSITY AUDIT & COMPLIANCE  
ANNUAL REPORT 2023-24**

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***Purpose and Mission***

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The mission of University Audit and Compliance (UAC) is to serve the University by recommending actions to assist them in achieving its strategic and operational objectives. This assistance includes providing recommendations to management of activities designed and implemented by management to strengthen internal controls, reduce risk to and waste of resources, and improve operations to enhance the performance and reputation of the University. In addition, UAC assists the Audit and Compliance Committee (AACC) in accomplishing their oversight responsibilities in accordance with Board of Governors guidelines and regulations.

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***Definition and Role of Internal Auditing***

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According to the Institute of Internal Auditors (IIA):

"Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes." Under the IIA "Three Lines of Defense" model, Internal Audit serves as "the third line of defense" as noted below:

- The first line of defense is provided by front line staff and operational management. The systems, internal controls, the control environment and culture developed and implemented by these business units are crucial in anticipating and managing operational risks.
- The second line of defense is provided by the risk management and compliance functions. These functions provide the oversight and the tools, systems and advice necessary to support the first line in identifying, managing, and monitoring risks.
- The third line of defense is provided by the internal audit function. This function provides a level of independent assurance that the risk management and internal control framework is working as designed.

The IIA has issued revised standards and guidance over internal audit operations. These Standards are effective in 2025 and will be evaluated by UAC to ensure conformance.

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***Governance and Charters***

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The Board of Governors (BOG) promulgated Regulations 4.001: *University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement*, 4.002: *State University System Chief Audit Executives*, and 4.003: *State University System Compliance and Ethics Programs*. In response to these BOG Regulations, the University structured and approved the following Florida Poly Charters:

**FLORIDA POLYTECHNIC UNIVERSITY  
UNIVERSITY AUDIT & COMPLIANCE  
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- **Board of Trustees Audit and Compliance Committee (AACC) Charter.** The AACC Charter was adopted to provide for the various oversight responsibilities charged to the AACC.
- **Internal Audit Charter.** The Internal Audit Charter effectively establishes the position of Chief Audit Executive (CAE) and outlines the duties and responsibilities of the position.
- **Compliance and Ethics Charter.** The Compliance and Ethics Charter effectively establishes the Compliance function at the University and outlines the duties and responsibilities of the position, including the development of the University's Compliance and Ethics Program.

All three charters are required to be reviewed and approved for consistency with Board of Governors and university regulations, professional standards, and industry practices at least every three years. All three charters were last presented to the AACC for review and approval in September 2023 and will be presented for review and approval in 2026. All charters are available on the University's website under Board of Trustees/Committees/Governance, Audit & Compliance.

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***Internal Audit Activity (Audits, Reviews, and Consulting Activities)***

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The following summarizes the activity of the internal audit function for the period of July 1, 2023 to June 30, 2024:

- **UAC Annual Report – FYE23.** This report was prepared and presented to summarize the activities of University Audit and Compliance for the 2022-23 fiscal year. (Report FPU 2024-01)
- **Risk Assessment and Audit Plan.** Each year, the CAE prepares a Risk Assessment and Audit Plan that is presented to the AACC for approval. (Report FPU 2024-02)
- **Performance Based Funding Data Integrity Audit.** This audit was performed to determine whether the University has established appropriate controls to ensure the completeness, accuracy, and timeliness of data submissions to the BOG which supports the PBF metrics of the University as of September 30, 2023. The audit resulted in no reportable matters.

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UNIVERSITY AUDIT & COMPLIANCE  
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**AUDIT PLAN PROGRESS & RESOURCE UTILIZATION**

Table 1 below provides a measure of actual progress against the BOT-approved audit work plan for FYE24:

| <b>Table 1<br/>Audit Plan – FYE24<br/>Actual Progress vs. Approved Audit Plan</b> |   |   |        |
|---|---|---|--------|
| #   | Planned Audits/Risk                         | Area of Focus (i.e. processes/Controls)   | Status |
| 1   | UAC Annual Report                           | To summarize the activities of University Audit for the year.   | ☑      |
| 2   | UAC Risk Assessment & Audit Plan            | To evaluate risk across the University and allocate audit resources to areas of risk that might benefit from audit assurance.   | ☑      |
| 3   | PBF Data Integrity Audit                    | To determine whether the University has established adequate controls to properly report on the various metrics related to PBF. Follow-up of prior PBF audit observations.                                    | ☑      |
| 4.  | Foundation Follow-up                        | To determine whether controls have been properly implemented to adequately correct the segregation of duties finding in the Crowe “Review of Internal Controls for University Direct Support Organizations”.  | X (A)  |
| 5.  | IT Audit Follow-up                          | To determine whether controls have been properly implemented to adequately correct the IT security findings included in the Auditor General’s “Information Technology Operational Audit”.                     | X (A)  |
| 6.  | Asset Accountability                        | To determine whether appropriate controls exist to adequately account for University capital asset acquisitions (for both capitalized assets and highly desirable assets under the capitalization threshold). | X      |
| ☑   | Planned audit or review completed.          |   |        |
| X   | Planned audit or review not yet completed.  |   |        |
| (A)   | In progress. Carried into FYE25 audit plan. |   |        |

Given the limited resources of UAC, and the amount of time necessary to effectively perform the responsibilities of both the audit and compliance functions at the University, mandated audits were prioritized. As noted above in Table 1, apart from the annual report and audit plan, two audit focus areas were completed from the prior plan year (PBF audit). Most other UAC resources were reallocated to the compliance function and investigations which are detailed in Table 5 of this report.

**FLORIDA POLYTECHNIC UNIVERSITY  
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**TABLE 2  
COMPARISON OF APPROVED PLAN HOURS TO ACTUAL HOURS – FYE24**

| Activity              | Plan Hours | Actual Hours | Difference          | % Difference |
|-----------------------|------------|--------------|---------------------|--------------|
| <b>Administrative</b> | 220        | 202          | (18)                | -8.2%        |
| <b>Audit</b>          | 840        | 554          | (286)               | -34.0%       |
| <b>Compliance</b>     | 400        | 523.5        | 123.5               | 30.9%        |
| <b>Investigative</b>  | 120        | 292          | 172                 | 143.3%       |
| <b>Consulting</b>     | 156        | 96           | (60)                | -38.5%       |
| <b>Training</b>       | 120        | 122          | 2                   | 1.7%         |
| <b>Totals</b>         | 1,856      | 1,789.5      | (66.5) <sup>2</sup> | -3.6%        |

As reflected in Table 2 above, UAC's time for audit efforts was significantly less than planned. Due to the uncertain nature and frequency of investigative activities, planned hours are very difficult to predict. The variance in audit hours directly relates to the deferral of planned audit projects into FYE25. Nevertheless, these plan hours were redirected primarily to investigative activities.

**TABLE 3  
COMPARISON OF ACTUAL HOURS – CURRENT AND PRIOR PERIODS**

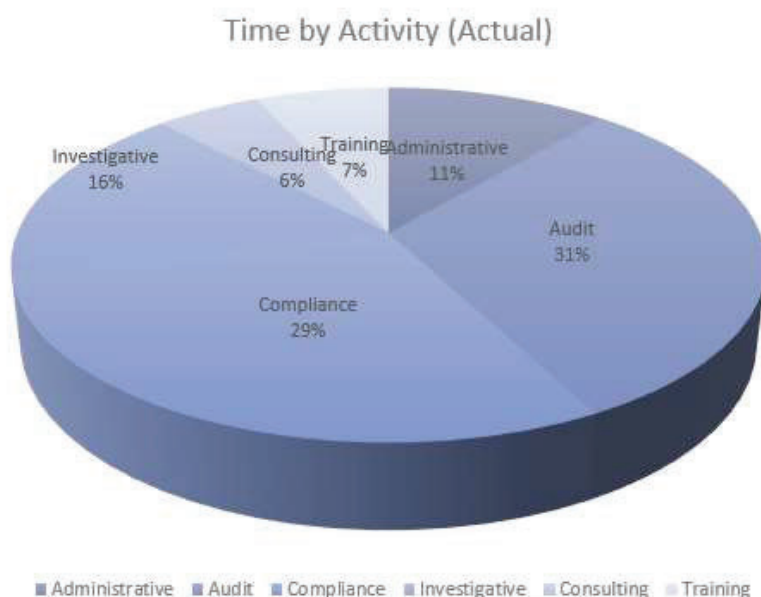
| Activity              | FYE22   | FYE23 | FYE24   | Difference | % Difference |
|-----------------------|---------|-------|---------|------------|--------------|
| <b>Administrative</b> | 219     | 235   | 202     | (33)       | -14.0%       |
| <b>Audit</b>          | 758.5   | 715   | 554     | (161)      | -22.5%       |
| <b>Compliance</b>     | 484     | 577.5 | 523.5   | (54)       | -9.4%        |
| <b>Investigative</b>  | 87      | 45.5  | 292     | 246.5      | 541.8%       |
| <b>Consulting</b>     | 157.5   | 149.5 | 96      | (53.5)     | -35.8%       |
| <b>Training</b>       | 83.5    | 118.5 | 122     | 3.5        | 3.0%         |
| <b>Totals</b>         | 1,789.5 | 1,841 | 1,789.5 | (51.5)     | -2.8%        |

As reflected in Table 3, the most significant variances from year-to-year were reductions primarily in audit, compliance, and consulting efforts, that were offset with increases to investigative activities.

<sup>2</sup> Differences in total planned versus total actual hours is primarily the result of more personal time off than planned (resulting in less direct time charged).

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The following graph depicts actual hours by activity for the 2023-24 fiscal year:



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***Other Mandatory Disclosures – Audit and Compliance***

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UAC adheres to the Code of Ethics and the *International Standards for the Professional Practice of Internal Auditing (Standards)* adopted by the Institute of Internal Auditors. Those *Standards* and University Audit's Charter require certain other annual disclosures as follows:

- **Organizational Independence:** The Internal Audit Charter effectively establishes the position of Chief Audit Executive (CAE) and provides for a dual-reporting relationship of the CAE to promote independence and objectivity. In this dual-reporting relationship, the CAE reports functionally to the AACC and administratively to the President. In addition, to further promote independence the Charter specifies that the CAE is not authorized to perform any operational duties, initiate or approve accounting transactions or the selection of vendors, or direct the activities of any University employee.
- **Impairments to Independence or Objectivity:** Independence is the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. Objectivity is an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. During the reporting period, there were no impairments to the independence or objectivity of UAC.
- **Disclosure of Nonconformance:** When nonconformance with the Code of Ethics or the *Standards* impacts the overall scope or operation of the internal audit activity, such matters must be disclosed to senior management and the board. During the reporting period, there were no such instances of nonconformance with either the Code of Ethics or the *Standards*.



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- Management's Response to Unacceptable Risks: When the CAE concludes that management has accepted a level of risk that may be unacceptable to the university, the CAE must discuss the matter with senior management. If the CAE determines that the matter has not been resolved, the CAE must communicate the matter to the Board. For the audit period, no such matters were noted or required to be reported to senior management or the Board.
- Quality Assurance and Review (QAR) Program: A QAR program is designed to enable an evaluation of the internal audit activity's conformance with the *Standards* and an evaluation of whether internal auditors apply the Code of Ethics. The *Standards* require ongoing internal reviews as well as an external QAR. An external QAR is required to be conducted every five years. The University's first-ever QAR was completed in September 2022 and resulted in conformance at the highest level with IIA Standards and the IIA's Code of Conduct. The next external QAR is required to be completed by September 2027 and will be evaluated using the revised IIA Standards. An interim self-assessment is planned for FYE25.
- Restrictions or Barriers to Information: The University Audit Charter requires that the Chair of the Audit and Compliance Committee is to be notified of any unresolved restriction, barrier, or limitation to obtaining necessary information to perform UAC's duties. No such restrictions or barriers have been encountered by UAC.

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***Compliance & Ethics Program Activity***

BOG Regulation 4.003, *State University System Compliance and Ethics Programs (CEP)* requires each university to establish a CEP and complete an external review of the CEP's design and effectiveness and identify any recommendations for improvement, as appropriate. In June 2022, the final report for the review of Florida Poly's CEP was completed and issued in accordance with BOG Regulation 4.003. The review was completed by an external assessment team utilizing criteria established by the SUS Compliance Consortium to evaluate the CEP's conformance with BOG requirements and Federal Sentencing Guidelines for an effective CEP. The results of the external review disclosed general conformance with each of the 16 areas considered.

The following summarizes the activity of the Compliance function for FYE24:

- **Compliance and Ethics Program Plan.** Each year, the CCO prepares a Compliance & Ethics Program Plan (Plan) that is presented to the AACC for approval. The 2023-24 Plan was presented to and approved by the AACC in September 2023. Table 5 below provides a measure of actual progress against the BOT-approved Plan for FYE24:

| <b>Table 5<br/>Compliance &amp; Ethics Program Plan – FYE24<br/>Actual Progress vs. Approved Plan</b> |  |                                     |
|---|--|-------------------------------------|
| #   | Planned Area of Focus  | Status/Comments                     |
| 1   | General Compliance Activities/Investigations   | <input checked="" type="checkbox"/> |
| 2   | Trainings & Communication  | <input checked="" type="checkbox"/> |
| 3   | Textbook Affordability Monitoring Review (Fall 2023)   | <input checked="" type="checkbox"/> |
| 4   | Textbook Affordability Monitoring Review (Spring 2024)   | <input checked="" type="checkbox"/> |
| 5   | Consult: Foreign Influence Reporting   | Ongoing (A)                         |
| 6   | Safety in Public Spaces Act Monitoring Review  | <input checked="" type="checkbox"/> |
| 7   | Consult: Fraud Awareness   | X - In-progress (B)                 |
|   |  |                                     |
| <input checked="" type="checkbox"/>   | Planned area of focus in progress or completed.  |                                     |
| X   | Planned audit or review not completed in Plan year.  |                                     |
| (A)   | UAC assisted on a consultative basis rather than performing monitoring. Required audit in FYE25. |                                     |
| (B)   | UAC working with the newly established Director of Risk Management to address this area.         |                                     |

University Compliance has given thought as to how it can be more effective with respect to providing coverage for planned areas of focus and has determined that greater efficiencies would be achieved by issuing Compliance Monitoring Reports for each of the planned focus areas approved by the AACC. These reports provide slightly less assurance than an audit report but allow UAC to provide greater coverage of selected areas of risk. Additionally, ongoing monitoring

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of various transactions is performed by UAC to identify potential areas of concern or noncompliance.

- **Compliance and Ethics Hotline.** The “Compliance and Ethics Hotline” was established to report suspected or actual instances of noncompliance, fraud, waste, or abuse directly to the CAE/CCO. The Hotline provides various methods of reporting including an on-line form, telephone, fax, or direct mailing to a local post office box for completely anonymous reporting. These reporting mechanisms are publicized on the university website and promoted in trainings conducted by UAC.
- **Board Trainings/Orientations.** The CCO participates in individual orientation sessions for new Trustees to familiarize them with the duties and responsibilities of the audit and compliance functions at the university.
- **Allegations and Investigations.** Allegations are reported to UAC through the Compliance and Ethics Hotline, written correspondence (letters and email), telephone calls, referrals from the Board of Governors Inspector General, referrals from the Chief Inspector General from the State’s Executive Office of the Governor (EOG), and other sources. During the reporting period, UAC received 8 allegations, complaints, or concerns from which no investigative reports were issued by UAC. One allegation was outsourced to an outside investigator and the final report is currently pending release. All other matters were referred to management for corrective action and did not warrant further investigative effort.

Allegations can be classified and analyzed for patterns of behavior to determine whether UAC needs to commit future resources in order prevent or correct recurring concerns. For instance, certain matters can be potentially remediated with either additional training or an in-depth audit designed to address such concerns. Based on an analysis of the reported nature of allegations for FYE24, no particular area rises to the level of high risk warranting such remedial efforts.

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***Consulting and Advisory Activity***

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UAC provides consulting and advisory services which are intended to provide advice and guidance on a wide variety of topics related to compliance, internal controls, reporting, and business practices. This includes reviewing current practices, researching and interpreting policies and procedures, and responding to routine inquiries. UAC also serves as a liaison with external auditors. During the reporting period, UAC assisted with the following consultative projects:

- Internal controls/compliance/best practices
- Review of the Annual Financial Report
- Fraud prevention and detection
- Foreign Influence Controls and Reporting
- Foundation Internal Controls
- Compliance with New Legislative Changes
- Miscellaneous advisory services on a variety of other topics

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During the current reporting period, UAC responded to a total of 38 consulting and/or advisory requests that accounted for approximately 5 percent of UAC's resources.

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***Professional Development and Certifications***

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UAC maintains active memberships and attends training and continuing professional education seminars from the following professional organizations:

- Institute of Internal Auditors (IIA)
- Association of College and University Auditors (ACUA)
- Society of Corporate Compliance and Ethics (SCCE)
- American Institute of Certified Public Accountants (AICPA)
- State University Audit Council (SUAC)
- SUS Compliance Consortium

UAC meets regularly with other State University System CAE's in SUAC and CCO's in the Compliance Consortium to discuss emerging issues and exchange knowledge for best practices related to audit and compliance. Both groups continued to hold periodic virtual meetings to discuss common relevant issues, best practices, and trends in audit and compliance. Additionally, both groups met in person during FYE24.

As noted in Table 3, the CAE/CCO's activities included 122 hours for training, which translated into 69 continuing professional educational (CPE) hours and/or CEU credits. Certain trainings (e.g. SUAC and the Consortium) and all travel to and from trainings are charged as training hours; however, they do not qualify for CPE/CEU credits. Training obtained during the fiscal year met the requirements set forth by the Institute of Internal Auditors, the AICPA, the University Audit Charter, the Society for Corporate Compliance and Ethics, and the University Compliance Charter.

The CAE/CCO is licensed as a Florida Certified Public Accountant (CPA) and a Certified Compliance & Ethics Professional (CCEP)<sup>®</sup>. A CCEP designation is awarded to someone with knowledge of relevant regulations and expertise in compliance processes sufficient to assist organizations with their legal obligations, and someone who promotes organizational integrity through the operation of effective compliance programs. Both professional certifications require a certain amount of professional development to maintain licensure.

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***Key Performance Indicators (KPIs) – Audit & Compliance***

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| <b>Key Performance Indicator</b>           | <b>FYE20</b> | <b>FYE21</b> | <b>FYE22</b> | <b>FYE23</b> | <b>FYE24</b> | <b>Comments</b>                          |
|--|--------------|--------------|--------------|--------------|--------------|--|
| Total reports released                     | 8            | 9            | 9            | 8            | 7            |  |
| Number of audits completed                 | 2            | 1            | 2            | 2            | 1            | PBF audit                                |
| Percentage of audit effort                 | 27.7%        | 31.6%        | 42.4%        | 38.8%        | 31.0%        |  |
| Compliance Monitoring Reports Issued       | 0            | 3            | 4            | 3            | 3            |  |
| Number of allegations addressed            | 18           | 2            | 9            | 6            | 8            |  |
| Number of investigative reports released   | 4            | 0            | 0            | 0            | 0            | One outsourced investigation in progress |
| Number of consults/compliance inquiries    | 138          | 80           | 82           | 64           | 38           |  |
| Number of certifications held by UAC staff | 2            | 2            | 2            | 2            | 2            | CPA, CCEP                                |
| Training sessions conducted by UAC         | 4            | 1            | 0            | 0            | 0            |  |
| Audit experience (years)                   | 30           | 31           | 32           | 33           | 34           |  |
| Compliance professional experience (years) | 2            | 3            | 4            | 5            | 6            |  |

KPI's are incorporated into this annual report for both audit and compliance to facilitate better AACC oversight. UAC welcomes the addition of any additional suggested metrics to KPIs presented.

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*Compliance Message*

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Compliance and ethics begins with you because of the difference your decisions can make. When a concern is identified by anyone, it is important that the university is able to respond to the matter and correct the issue. Your choice to report the matter (or to do nothing) will have a significant impact on the university – and this is just one way that compliance and ethics begins with you.

**UNIVERSITY AUDIT & COMPLIANCE  
HOTLINE REPORTING OPTIONS:**

**EMAIL:** [dblanton@floridapoly.edu](mailto:dblanton@floridapoly.edu)

**FAX:** 863.874.8509

**PHONE:** 863.874.8441

**MAIL:** PO BOX 1808/EATON PARK FL/33840\*

**WEBSITE REPORTING FORM:** SEE UAC WEBPAGE

**IN PERSON:** LTB 1146 at POLY SOUTH

\*This option allows for complete anonymity in reporting any concern. (For all other options, UAC will attempt to maintain anonymity to the extent possible).

Florida Polytechnic University  
Governance, Audit and Compliance Committee  
Board of Trustees  
September 6, 2024

**Subject:** University Audit Risk Assessment & Audit Plan FYE25

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**Proposed Committee Action**

Recommend approval of the University Audit Risk Assessment and Audit Plan for FYE25 to the Board of Trustees.

**Background Information**

As required by the Internal Audit Charter, Florida Board of Governors Regulations, and Internal Auditing Standards, audits are to be scheduled and performed according to a risk-based annual plan which shall be submitted to the President, the Audit & Compliance Committee (AACC), and the Board of Governors. The goal of the Plan is to effectively use audit resources and provide audit coverage to areas with the greatest known risks and to dedicate sufficient time in administering the Compliance and Ethics Program.

The Plan should be reviewed by the Committee to ensure it is consistent with expectations for University Audit with respect to risk, planned audits, and other activities performed by the audit function. The Plan may be updated, as necessary throughout the year, to reflect changes in the University's strategic plan, program initiatives, and external environment factors along with accommodating requests from the Board of Trustees and University management.

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**Supporting Documentation:** University Audit Risk Assessment and Audit Plan, 2024-25 FY (Report No. 2025-02).

**Prepared by:** David A. Blanton, CAE/CCO



**FLORIDA POLYTECHNIC**  
UNIVERSITY

**University Audit  
Risk Assessment & Work Plan  
For the Fiscal Year Ended June 30, 2025  
Report No: FPU 2025-02  
August 2024**





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# Transmittal Letter

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August 9, 2024

Mr. Clifford K. Otto, Governance, Audit and Compliance Committee (AACC) Chair  
Dr. Devin Stephenson, President  
Florida Polytechnic University

I am pleased to submit the Annual Work Plan (Plan) of the Florida Polytechnic University Audit function for the fiscal year ending June 30, 2025. The Plan primarily provides for the planned activity of University Audit and an allocation of total available time between the audit and compliance functions. A separate Plan for University Compliance has been prepared in greater detail and submitted for approval; however, approved total Compliance Plan hours are also included in this report to account for the total resources of University Audit and Compliance (UAC). This Plan outlines all planned audits and other required audit-related activities based on required audits, an assessment of audit risk, and resources available to UAC during the plan year. The Plan also includes provisions for assisting management with additional requests, special investigations, follow-up on any previous observations/findings, and other value-added work.

The Plan may be updated as necessary to reflect changes in the University's strategic plan, program initiatives, and external environmental factors along with accommodating requests from the Board of Trustees and University management.

Thank you in advance for the support offered in the performance of University Audit and Compliance responsibilities.

Sincerely,

***David A. Blanton***

David A. Blanton, CPA, CCEP  
Chief Audit Executive & Chief Compliance Officer  
University Audit and Compliance

## Overview

The Internal Audit Charter, approved by the Audit and Compliance Committee (AACC), provides that the mission of University Audit is to serve the University by recommending actions to assist them in achieving its strategic and operational objectives. This assistance includes providing recommendations to management for activities designed and implemented by management to strengthen internal controls, reduce risk to and waste of resources, and improve operations to enhance the performance and reputation of the University. Additionally, the Compliance and Ethics Charter provides that the mission of University Compliance is to support and promote a culture of ethics, compliance, risk mitigation, and accountability.

As required by the Internal Audit Charter, pursuant to Florida Board of Governors (BOG) Regulations<sup>1</sup> and Internal Auditing Standards<sup>2</sup>, audits are to be scheduled and performed according to a risk-based annual plan which shall be submitted to the President, the AACC, and the Board of Governors. A risk assessment is an on-going systematic exercise performed to identify concerns and potential areas of risk that may benefit from audit assurance and is used to appropriately allocate audit resources. In performing the risk assessment, information on risk areas and concerns were gathered from the following:

- inquiry with various University staff/observations and a review of University records
- the collective knowledge of UAC as it relates to University operations
- a review of other University audit reports
- new legislation, laws, rules, or requirements
- complaints and allegations

A population of 127 risk areas was identified to create the “audit risk universe”. This represents an increase of 6 new risks that were added from the previous risk assessment conducted last year. Various risk factors were then analyzed and applied to the audit risk universe to generate a relative risk rating by area/specific risk. University senior management’s input was then solicited and obtained in considering significant risks. The results of this risk assessment process led to the generation of selected audit topics as identified on pages 4 and 5 and those risks dedicated to compliance monitoring<sup>3</sup>.

### Risk Assessment

The CAE should use risk assessment techniques in developing the internal audit activity’s plan and in determining priorities for allocating internal audit resources. Risk assessment is used to select areas to include in the internal audit activity’s plan. Also, the CAE should seek guidance on what the board and the senior management considers important to assist in assessing risks, prioritizing projects and allocating audit resources.<sup>4</sup>

<sup>1</sup> Florida Board of Governors Regulation 4.002(6)(d)

<sup>2</sup> *International Standards for the Professional Practice of Internal Auditing*

<sup>3</sup> Planned risks to be monitored through compliance monitoring reviews are detailed in the 2024-25 Compliance & Ethics Program Plan.

<sup>4</sup> Institute of Internal Auditors’ International Professional Practices Framework (IPPF): IPPF Practice Guide – Interaction with the Board

## Risk Assessment Process

Each year, University Audit and Compliance is charged with completing an assessment of risk to assist in the development of an Annual Audit & Compliance Work Plan (Plan). The goal for the Plan is to effectively use audit resources in order to provide audit coverage to areas with the greatest known risks and to dedicate sufficient time in administering the Compliance and Ethics Program in accordance with BOG Regulations<sup>5</sup>.

A list of risk areas, prepared from inquiry of senior management, reviews of other audit reports, and previous risk assessments was compiled and prioritized with respect to University goals and objectives, the nature and type of risk, and available resources. The areas of risk were assessed and the Work Plan was developed considering the following factors:

1. Impact
2. Likelihood
3. Concern
4. Management's ranking
5. Risk factor classifications (see sidebar at right)
6. Fraud risk

A weighted value was then determined, based on the factors above, for each risk identified. Risks with a higher risk score were prioritized for audit consideration and presented to the Audit and Compliance Committee for Plan approval.

Auditing Standards require that follow-up be performed on previously reported matters. The Plan includes an allocation of resources to perform follow-up reviews to ensure appropriate corrective action has been taken for each previously reported finding/observation. Additionally, certain audits included in the Plan are statutorily required, independent of the risk assessment process.

### RISK FACTORS & CONSIDERATIONS

**Operational** – Are University resources being used in an effective and efficient manner? Could University operations be improved?

**Financial** – Are University financial processes handled as intended? Are assets maintained and protected in an appropriate manner? Is financial reporting reliable and accurate? Are accounting records properly maintained?

**Compliance** – Is the department or audited activity in compliance with applicable laws, rules, regulations, and University policies?

**Reputational** – Does an activity or action rise to the level of concern such that the resulting loss or damage impair the reputation of the University?

**Strategic** – Does the activity or department's actions align with the strategic plan of the University? (i.e., mission, goals, and objectives)

**Technology** – Does the processes, applications, and infrastructure that support an activity or department adequately support the technology environment for the University?

**Human Capital** – Is the University workforce properly suited to meet the objectives of the University?

<sup>5</sup> Florida Board of Governors Regulation 4.003(1)

## Risk Areas

The following areas were determined to present the highest risk using the risk assessment methodology or represent audits or reports that are required to be completed:

| Rank  | Audit Risk Area                                      | Objectives/Purpose of Audit or Activity   | Notes |
|---|--|---|-------|
| 1   | Performance Based Funding (PBF) Data Integrity Audit | As required, to determine whether the University has established adequate controls to properly report data for the various metrics related to PBF.  | A     |
| 2   | Annual Report – FYE24                                | As required, this report summarizes the audit activities for University Audit and facilitates proper oversight by the AACC.   |       |
| 3   | Risk Assessment & Audit Plan - FYE25                 | As required, to effectively use audit resources to provide audit coverage to areas with the greatest known risks and other required audit activities.                                     |       |
| 4   | Foundation Follow-up                                 | To determine whether controls have been properly implemented to adequately correct the segregation of duties finding included in prior audits of the Foundation.                          | B, E  |
| 5   | IT Audit Follow-up                                   | To determine whether controls have been properly implemented to adequately correct the IT security findings included in the Auditor General's "Information Technology Operational Audit". | B     |
| 6   | Foreign Influence Audit                              | As required, to determine whether appropriate controls have been designed and placed into operation to ensure compliance with applicable laws enacted to prevent foreign influence.       | C     |
| 7   | Global Internal Audit Standards Review               | Self-assessment and gap analysis of changes required by new internal auditing standards.  | D     |
| Notes:  |  |   |       |
| A – PBF audit and BOT data certification is required to be presented to the BOG by March 1, 2025. This is the fifth year that Florida Poly will participate in the funding for PBF and a condition of participation is an audit of the data integrity supporting the metrics developed to measure performance. Consequently, this is ranked highest priority for the 2024-25 Plan year. |  |   |       |
| B – Project was included on FYE24 plan but not completed and carried forward into current plan.   |  |   |       |
| C – This operational audit is statutorily required by July 1, 2025, for universities that receive state appropriations or state tax revenues and have a research budget of \$10 million or more.  |  |   |       |
| D – New standards effective 1/1/25. This review essentially serves as an interim quality assurance review.  |  |   |       |
| E- May be treated as consultative engagement since the external auditing firm is expected to follow-up on risk area.  |  |   |       |

Given the limited resources of UAC, and the amount of time necessary to administer both the audit and compliance functions at the University, planned audits were limited to these required audits and areas of high risk. Additionally, audit resources were reserved to complete an annual report, the risk assessment and audit plan, and other administrative duties in the upcoming plan year. In the event that resources for the 2024-25 fiscal year are available beyond activities called for in the Plan above, UAC will present a revised Plan for AACC approval to address additional areas of high risk.

Additionally, UAC utilized the risk assessment process to identify a number of other risk areas that might benefit from compliance monitoring efforts rather than a comprehensive audit. Those areas of risk are separately identified in the 2024-25 Compliance and Ethics Program Plan.

The following Work Plan summarizes planned activity pursuant to the risk-based assessment, required audits, and available hours for UAC to administer the audit and compliance functions at the university:

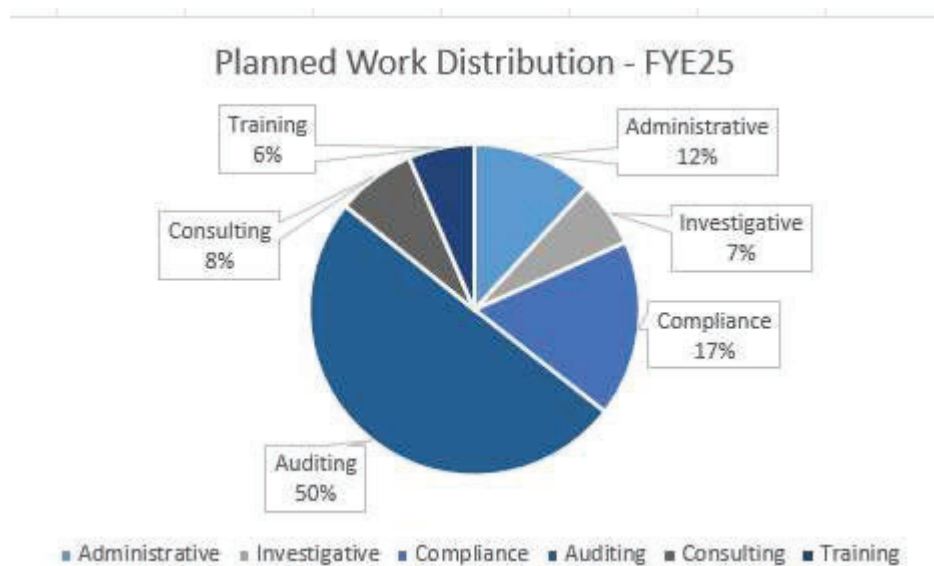
| <b>Florida Polytechnic University<br/>University Audit &amp; Compliance<br/>Work Plan (A)<br/>2024-25 Fiscal Year</b>  |                 |                  |
|--|-----------------|------------------|
| Activity   | Estimated Hours | Total Hours      |
| <b>ADMINISTRATIVE ACTIVITIES:</b>  |                 | 220              |
| Periodic meetings with President/Board   | 40              |                  |
| BOG Communications   | 40              |                  |
| Prepare Audit & Compliance Liaison Materials and Attend Briefings  | 120             |                  |
| Other  | 20              |                  |
| <b>INVESTIGATIVE ACTIVITIES:</b>   |                 | 120 <sup>6</sup> |
| Complaint Intake, Preliminary Inquiries, Investigations (B)  | 120             |                  |
| <b>COMPLIANCE ACTIVITIES:</b>  |                 | 320 <sup>6</sup> |
| Administration of the Compliance and Ethics Program  | 320             |                  |
| <b>AUDITING ACTIVITIES:</b>  |                 | 932              |
| UAC Risk Assessment and Audit Plan 2024-25   | 80              |                  |
| UAC Annual Report  | 40              |                  |
| Performance Based Funding Data Integrity Audit   | 400             |                  |
| Foundation Follow-up   | 90              |                  |
| IT Operational Audit Follow-up   | 120             |                  |
| Foreign Influence Operational Audit  | 122             |                  |
| Global Internal Audit Standards Review/Interim QAR   | 80              |                  |
| <b>MANAGEMENT ADVISORY/CONSULTING ACTIVITIES:</b>  |                 | 144              |
| Various (B)  | 144             |                  |
| <b>TRAINING ACTIVITIES:</b>  |                 | 120              |
| Webinars, SUS Committees, and Continuing Professional Education  | 120             |                  |
| <b>Total Estimated Hours</b>   | <b>1,856</b>    | <b>1,856</b>     |
| Notes:<br>(A) This annual work plan is subject to change based on requests made by the Board to evaluate particular programs or activities.<br>(B) Estimated hours for investigations and management advisory services are not readily quantifiable and could change significantly depending on the number of allegations, investigations, and/or consulting requests. |                 |                  |

<sup>6</sup> Hours for investigative and compliance activities as separately detailed in the 2024-25 Compliance Program Plan.

The table below identifies current resources available for University Audit and University Compliance during the 2024-25 Plan year: (1 staff FTE)

| Available Staffing Hours |       |
|--------------------------|-------|
| Month                    | Hours |
| July                     | 168   |
| August                   | 176   |
| September                | 160   |
| October                  | 184   |
| November                 | 144   |
| December                 | 136   |
| January                  | 168   |
| February                 | 160   |
| March                    | 168   |
| April                    | 176   |
| May                      | 168   |
| June                     | 168   |
|                          |       |
| Sub Total                | 1,976 |
| Vacation/sick            | (120) |
| Annual hours available   | 1,856 |

The graph below depicts the planned allocation of UAC resources, by activity, for the upcoming fiscal year as detailed in the work plan on page 5:



Florida Polytechnic University  
Governance, Audit and Compliance Committee  
Board of Trustees  
September 6, 2024

Subject: University Compliance & Ethics Program Plan FYE25

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**Proposed Committee Action**

Recommend approval of the University Compliance & Ethics Plan for FYE25 to the Board of Trustees.

**Background Information**

Florida Board of Governors Regulation 4.003 provides that each board of trustees shall implement a university-wide compliance and ethics program as a point for coordination of and responsibility for activities that promote ethical conduct and maximize compliance with applicable laws, rules, regulations, rules, policies, and procedures. David Blanton, Chief Compliance Officer (CCO) will present the proposed Plan for the 2024/25 fiscal year. This Plan was developed consistent with applicable codes of conduct and the Federal Sentencing Guidelines and provides for the various planned focus areas for University Compliance.

The Committee should consider whether the Proposed Plan (a) promotes an organizational culture that encourages ethical conduct and a commitment to compliance and (b) allocates University Compliance resources in an efficient and effective manner.

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**Supporting Documentation:** UAC Compliance & Ethics Program Plan Report – FYE25  
(Report No. FPU 2025-03)

**Prepared by:** David A. Blanton, CAE/CCO





**FLORIDA POLYTECHNIC**  
UNIVERSITY

## **University Compliance**

### **Compliance and Ethics Program Plan**

**2024-25 Fiscal Year**

**Report No: FPU 2025-03**

**August 2024**

**Ethical Quote:** "Ethical behavior is not a constraint on success, but rather the key to it." — Unknown

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## I. Background and Overview

Florida Board of Governors (BOG) Regulations<sup>1</sup> provide that each board of trustees shall implement a university-wide compliance and ethics program (Program) as a point for coordination of and responsibility for activities that promote ethical conduct and maximize compliance with applicable laws, regulations, rules, policies, and procedures. The BOG Regulation further provides that the Program shall be:

- Reasonably designed to optimize its effectiveness in preventing or detecting noncompliance, unethical behavior, and criminal conduct, as appropriate to the institution's mission, size, activities, and unique risk profile.
- Developed consistent with various codes of ethics<sup>2</sup> and the Federal Sentencing Guidelines.
- Periodically evaluated for effectiveness.

The Florida Poly Compliance and Ethics Program (Program) was designed with due diligence and the promotion of an organizational culture that encourages ethical conduct and a commitment to compliance, as outlined by the Federal Sentencing Guidelines, for the seven (7) Program components outlined below:

### 7 Basic Components of an Effective Compliance & Ethics Program

1. Standards, Policies, Procedures
2. Compliance and Ethics Program Administration
3. Conduct Controls for Employees
4. Communication, Education, and Training
5. Monitoring, Auditing, and Reporting System (Hotline)
6. Discipline and Incentives
7. Program Modifications

Each of these seven components required by the Federal Sentencing Guidelines are discussed in greater detail below:

**Requirement 1:** The organization shall establish standards and procedures to prevent and detect criminal conduct.

**Plan Response:** The University has adopted the following Regulations and Policies (standards) that effectively communicate management's commitment to prevent and detect criminal conduct:

- *Policy FPU-1.0125P Fraud Prevention and Detection*
- *Regulation FPU-1.015 Allegations of Waste, Fraud, Financial Mismanagement, and Other Abuses*
- *Regulation FPU-6.002 Personnel Code of Conduct and Ethics*
- *Regulation 6.011 Employee Criminal Background Checks*
- *Policy FPU-8.0011P Purchasing of Goods and Services*

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<sup>1</sup> Florida Board of Governors Regulation 4.003, implemented November 3, 2016

<sup>2</sup> Code of Ethics for Public Officers and Employees contained in Part III, Chapter 112, Florida Statutes and other applicable codes of ethics.

- *Regulation 8.003 Authority to Suspend or Debar Contractors/Vendors*

Periodically, such Policies and Regulations are subjected to Policy review to ensure that they are comprehensive and align with best practices.

University Compliance maintains various reporting mechanisms to report waste, fraud, financial mismanagement and other abuses and the standards outlined above provide that employees are obligated to report known or alleged violations. (See also Requirement 5)

**Requirement 2:** The organization's governing authority shall be knowledgeable about the Program and exercise reasonable oversight; high-level personnel shall have overall responsibility for the Program and its effectiveness; and the Program shall be afforded adequate resources to carry out operational responsibility of the Program.

**Plan Response:** The Audit and Compliance Committee (AACC) of Florida Polytechnic University's Board of Trustees is charged with oversight of the Program. This responsibility is outlined in the Charter for the AACC. The Chief Compliance Officer (CCO) is responsible for communicating the details of the Program to the AACC and presenting an annual Program Plan to the AACC for approval. The CCO serves as the liaison to the AACC and provides an update on the Program at each meeting (4 times a year). In addition, the Florida BOG exercises certain oversight of each institution within the State University System (SUS). The CCO has overall responsibility for the Program and has been provided with sufficient resources to carry out operational responsibilities of the Program. Florida Poly's Compliance & Ethics Program obtained its first-ever effectiveness review in June of 2022 and the results were reported to the AACC to facilitate oversight of the Program.

**Requirement 3:** The organization shall use reasonable efforts to preclude the hiring or employment of personnel that have engaged in illegal activities or other conduct inconsistent with an effective compliance and ethics Program.

**Plan Response:** Florida Polytechnic University Regulations<sup>3</sup> provide for the administration of Level 1 background screening for all employees and volunteers and a Level 2 background screening for employees working in areas of special trust or responsibility. (A Level 1 background screening is limited to statewide criminal history records check through the Florida Department of Law Enforcement while a Level 2 background screening extends beyond that to national criminal history records check through the Federal Bureau of Investigation). Additionally, the Regulation requires that university employees shall immediately notify the university if convicted of a felony or first-degree misdemeanor any time subsequent to becoming employed by the university. The periodic rescreening of employees, as provided for in the University Regulation, serves to further ensure that university employees have not engaged in illegal activities or other conduct inconsistent with an effective compliance and ethics Program.

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<sup>3</sup> Regulation FPU 6.011, Employee Criminal Background Checks

Controls over this process were recently subjected to an operational audit performed by the Auditor General<sup>4</sup> with no findings reported.

**Requirement 4:** The organization shall periodically conduct effective training and otherwise disseminate information in support of the Program.

**Plan Response:** The University currently provides for the following training relative to the Compliance and Ethics Program:

- At new employee orientation, all new hires are provided with training and a copy of our Employee Handbook from our Human Resources Department. The training and the Employee Handbook include an overview of the Employee Code of Conduct and the University's commitment to the highest degree of ethical standards and conduct. The new employee orientation also includes information relative to compliance with sexual harassment (Title IX Compliance), public records and the Sunshine law, official university travel, time and attendance requirements (Fair Labor Standards Act Compliance), leave policies (FMLA compliance), and discrimination/equal opportunity (Federal EEO compliance).
- New employees are required to complete on-line cyber security awareness training that covers FERPA compliance, the Clery Act, Gramm-Leach-Bliley Act (GLBA compliance), protecting personally identifiable information (PII) and other compliance matters related to information systems and data maintained by the University. In addition, this training is required annually for all employees. Controls over this area were recently reviewed in the most recent operational audit of the university by the Auditor General<sup>4</sup>.
- New employees are required to complete an on-line sexual harassment training program and our Title IX coordinator provides additional training opportunities throughout the year on sexual harassment.
- All new Board of Trustee (BoT) members attend an orientation that is hosted by the President, the General Counsel, the Chief Financial Officer, and the Chief Audit Executive/Chief Compliance Officer. The orientation includes the dissemination of information relative to Florida Sunshine laws, conflicts of interest, and the Board of Trustees ethics policy which incorporates the Code of Ethics for Public Officers and Employees set forth in Part III of Chapter 112, Florida Statutes. Additionally, Florida Poly BoT members are required to attend a BOG orientation session prior to service on the university board.
- The university is currently exploring various learning management systems which should enhance the delivery and tracking of training efforts of other training efforts throughout the institution.

If applicable, training for additional areas with high risk of noncompliance will be developed and conducted by the CCO as provided for in the **Compliance Plan for Key Risks/Compliance Focus Areas** Section of this Program Plan. (Section II)

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<sup>4</sup> Auditor General Report No. 2024-007, issued August 2023

**Requirement 5:** The organization shall take reasonable steps to ensure that (a) the Program is properly monitored in order to detect criminal conduct (b) evaluate the effectiveness of the Program and (c) publicize a system providing for reporting mechanisms to report or seek guidance on potential or actual criminal conduct.

**Plan Response:** With regard to each of the elements specified above in Requirement 5:

- (a) As noted in Requirement 3 above, University Regulations<sup>3</sup> require that university employees shall immediately notify the university if convicted of a felony or first-degree misdemeanor any time subsequent to becoming employed by the university. The periodic rescreening of employees, as provided for in this University Regulation, serves to further ensure that university employees have not engaged in illegal activities or other conduct inconsistent with an effective compliance and ethics Program.
- (b) BOG Regulations<sup>5</sup> require that at least once every five (5) years, the president and board of trustees shall be provided with an external review of the Program's design and effectiveness and any recommendations for improvement, as appropriate. The first ever such effectiveness review was completed in June of 2022. (See also **Section II** and **Section III**)
- (c) The "Compliance and Ethics Hotline" was established to report suspected or actual instances of noncompliance, fraud, waste, or abuse directly to the CCO as outlined below:
  - 1. An on-line reporting form.
  - 2. Telephone
  - 3. Fax
  - 4. Direct mail to P.O. Box.

These mechanisms are publicized on the University website which also has direct links to all University Regulations and Policies that effectively communicate management's commitment to prevent and detect criminal conduct. As provided for in University Policy<sup>6</sup>, retaliation, or otherwise taking adverse action against any member of the University community because that individual reported or filed a complaint alleging a violation, testified or participated in an investigation or proceeding, or opposed discriminatory practices, is strictly prohibited and could result in expulsion or termination.

**Requirement 6:** The Program shall be promoted through appropriate *incentives* and provide for appropriate *disciplinary measures* for engaging in criminal conduct and for failing to take reasonable steps to prevent or detect criminal conduct.

**Plan Response:** (Incentives): The current "Performance Review Form", used for evaluations is tied to merit/promotional increases, and utilizes the following criteria for evaluation: (1 of 4 criteria applied)

<sup>5</sup> Board of Governors Regulation 4.003 (7)(c), implemented November 3, 2016

<sup>6</sup> Policy FPU-1.0125P, Fraud Prevention and Detection

- Shows initiative, uses creative problem solving to reduce barriers, **has integrity and follows State regulations and policies.**

(Disciplinary measures): University Regulations<sup>7</sup>, provide that University personnel who are determined to have violated the Code of Ethics are subject to disciplinary action. Disciplinary actions may include penalties such as: dismissal, suspension, demotion, reduction in salary, forfeiture of salary, restitution, public censure, and/or reprimand; other disciplinary actions as may be deemed appropriate.

**Requirement 7:** After noncompliance, unethical behavior, or criminal conduct has been detected, the organization shall take further reasonable steps to prevent further occurrences, including Program modifications.

**Plan Response:** Neither significant unethical behavior or criminal conduct has occurred at the University; however, the University is continually seeking to improve on processes and procedures that ensure compliance with applicable laws, rules, regulations, and laws. To the extent that significant criminal conduct or unethical behavior was ever detected, the Program would be modified to mitigate future occurrences.

## II. Compliance Plan for Key Risks/Compliance Focus Areas

This Compliance and Ethics Program Plan has identified seven (7) different areas of focus for the 2023-24 fiscal year. These focus areas were selected on the basis of perceived risk and available resources, and specifically relate to the following areas:

- Textbook Affordability Compliance Monitoring Reviews:
  - Planned scope to include compliance with the State law<sup>8</sup> requiring the timely posting textbooks and instructional materials for the fall and spring terms.
  - Ongoing monitoring is necessary to ensure that the university has adequately addressed prior monitoring results related to new legislative requirements.
- Follow-up on Sensitive Personal Information of Prospective Students (AG Report No. 2024-007):
  - Planned scope to include a review of applicable retention periods and appropriate purging of any records not serving a public purpose. The university certified, to the BOG, that corrective action for this statutory violation would occur in FYE25.
- Consultative Assistance: Foreign Influence/Foreign Gifts and Contracts:
  - This particular focus area has been of great concern to both the Florida Legislature and to most higher education institutions and thus has been deemed an area of high risk. Additional compliance requirements now required per recent legislative action<sup>9</sup>.

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<sup>7</sup> Regulation FPU-6.002, Personnel Code of Conduct and Ethics

<sup>8</sup> Section 1004.085(6), Florida Statutes

<sup>9</sup> Section 288.860, Florida Statutes, and BOG Regulation 9.012

- Consultative Assistance: Fraud Prevention and Detection:
  - Pursuant to BOG Regulation<sup>10</sup>, University management is responsible for implementing an appropriate framework to identify potential fraud and mitigate fraud risk.
  - UAC has collaborated with university staff to offer suggestions that modify our existing fraud policy to a University Regulation in conformance with the new BOG Regulation. Additionally, UAC has offered to assist management with training and consultation on implementing an appropriate strategy to address the requirements of the new Regulation and assisting with the formation of a Risk Oversight Committee to address fraud and other risks.
- Training & Communications:
  - The focus for the 2024-25 Program year will be on enhanced communications to all university staff promoting compliance and ethics awareness. A goal of 2 communications through the university is planned for the current Program Plan.
  - The CCO will provide updates to the Audit and Compliance Committee (AACC).
    - Quarterly updates to the AACC on the Compliance Program.
    - Periodic reporting, as applicable, of significant allegations and related UAC dispositions to the AACC.
- General Compliance Activities:
  - Ongoing review of existing regulations and policies with an emphasis towards those aimed at promoting compliance and an evaluation of the effectiveness of university operations and the program.
- Allegations/Investigations:
  - This area includes monitoring of the Compliance & Ethics hotline and performing preliminary investigative efforts and full investigations, as warranted.

### III. Program Evaluation

Internal Evaluation: Provided that each of the seven (7) Program components required by the Federal Sentencing Guidelines (FSG) Manual has been addressed by this Program Plan, the Program is deemed to be generally effective. Additionally, this is supported by the self-valuation prepared in the 2020-21 fiscal year to determine Program effectiveness and to identify opportunities for continuous improvement to the Program. Most importantly, this evaluation is further supported by observations of the CCO, from the date of his hiring to present, that support management's commitment in both words and action to "do the right thing" to assure that high standards of ethical practice are exhibited in all University business.

External Evaluation: As noted in **Section I**, Requirement (5)(b) above, BOG Regulations<sup>11</sup> require that at least once every five (5) years, the president and board of trustees shall be provided with an external review of the Program's design and effectiveness and any recommendations for improvement, as appropriate.

The SUS Compliance Consortium adopted criteria by which each SUS institution agreed to be evaluated and UAC used this evaluation tool to complete a self-assessment. A team of two CCO's from Florida State

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<sup>10</sup> Board of Governors Regulation 3.003, Fraud Prevention and Detection, newly adopted March 23, 2021

<sup>11</sup> Board of Governors Regulation 4.003 (7)(c), implemented November 3, 2016



University and New College of Florida were selected and approved by the AACC to perform an independent validation of the self-evaluation and report on the effectiveness of the Compliance and Ethics Plan at Florida Poly. The required external review of the program was completed in June of 2022 and the related written report and recommendations were presented to the AACC and the BOG. The Program review concluded that Florida Poly's Program was Generally Effective (highest rating) for all 16 criteria evaluated.

## IV. Summary

This Compliance and Ethics Program Plan provides for the following components:

- A "Plan Response" to address each of the seven program components set forth in the Federal Sentencing Guidelines. Within **Section I**, each of the various Federal Sentencing Guideline requirements are cited within a boxed border and the Program Plan response follows each requirement.
- Key risks and compliance focus areas deemed necessary to administer the plan. Within **Section II**, such risks and areas of focus were selected based on a review of University risks and the intention of delivering both compliance and audit services in an efficient manner, given the limited resources of the University and the dual responsibilities of the CAE/CCO.
- **Section III** explains the Program evaluation requirements and details Program evaluation efforts.

This approach to establishing the Compliance and Ethics Plan for Florida Poly conforms to requirements set forth in both the Federal Sentencing Guidelines and BOG Regulations.

## V. Exhibits

### A. Compliance & Ethics Program Plan – Estimated Budget

#### Exhibit A

| Proposed Compliance & Ethics Program Plan Budgeted Hours<br>2024-25 Fiscal Year |  |               |       |
|---|--|---------------|-------|
|   | Focus Area   | Planned Hours | Notes |
| 1   | CMR: Textbook Affordability Compliance Monitoring Review (Fall & Spring)   | 80            |       |
| 2   | CMR: Follow-up to AG Finding: Sensitive Personal Information of Prospective Students   | 40            |       |
| 3   | Consult: Foreign Influence   | 40            |       |
| 4   | Consult: Fraud Awareness   | 40            |       |
| 5   | Training & Communications  | 40            |       |
| 6   | General Compliance Program   | 80            |       |
| 7   | Allegations/Investigations   | 120           | a     |
|   |  |               |       |
|   |  |               |       |
|   | Total Estimated  | 440           | b     |
|   |  |               |       |
| a   | Estimate for monitoring of hotline and investigations; however, actual hours in this area could increase or be less, depending on reported hotline allegations and/or investigative reports released by University Compliance.                                       |               |       |
| b   | Hours for the compliance Program Plan in agreement with proposed total resource utilization between audit and compliance (As outlined in UAC's risk assessment and Audit Plan. Aggregate time for compliance and investigative activities – see report FPU-2025-02). |               |       |
| CMR   | Compliance Monitoring Review: UAC intends to release a CMR report in connection with this focus area.  |               |       |

Florida Polytechnic University  
Governance, Audit and Compliance Committee  
Board of Trustees  
September 6, 2024

Subject: Performance Based Funding (PBF) Data Integrity Audit Scope and Objectives

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Proposed Committee Action

Recommend to the Board of Trustees approval of the Performance Based Funding Audit Scope and Objectives, to be performed by University Audit.

Background Information

Board of Governors Regulation (BOG) 5.001, Performance Based Funding (PBF) provides that chief audit executives shall conduct or cause to have conducted an annual data integrity audit to verify the data submitted for implementing the Performance-based Funding Model complies with the data definitions established by the BOG. The audit report shall be presented to the university's board of trustees for its review, acceptance, and use in completing the data integrity certification. The audit report and data integrity certification are due to the BOG's Office of Inspector General by March 1 each year.

The following representation is included on the BOG-developed data integrity certification which must be signed by the Board Chair and President of the University:

- I certify that I agreed to the scope of work for the performance-based funding data integrity audit conducted by my chief audit executive (CAE).

Therefore, the University's CAE will present the planned scope of work for the required PBF audit to the Committee for review and approval.

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**Supporting Documentation:**

1. Memo from Board of Governors on PBF Audits and Certifications
2. Data Integrity Certification Form
3. UAC PBF Data Integrity Audit Scope & Objectives Document

**Prepared by:** David A. Blanton, CAE/CCO



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## MEMORANDUM

TO: University Chief Audit Executives

FROM: Julie Leftheris, Inspector General and Director of Compliance 

DATE: June 24, 2024

RE: Data Integrity Audits and Certifications for Performance-based Funding and Preeminence Metrics

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The following are the data integrity audit and certification requirements for the March 2025 reporting to the Board of Governors.

As required by Florida Statutes,<sup>1</sup> university boards of trustees shall direct the university's chief audit executive to perform, or cause to have performed by an independent audit firm, an annual audit of the university's processes that ensure the completeness, accuracy, and timeliness of data submissions. These audits should also include testing of data that supports performance funding metrics, as well as preeminence or emerging preeminence metrics for those universities so designated. Testing is essential in determining that processes are in place and working as intended. The audits may be conducted as joint or separate engagements.

The scope and objectives of the audit(s) should be set jointly between the chair of the university board of trustees and the university chief audit executive. The audit(s) shall be performed in conformance with the Institute of Internal Auditors' *International Professional Practices Framework*.

University presidents should use the results from the data integrity audit(s) to complete the Data Integrity Certification. Evaluate each of the nine (9) prepared representations to affirm or modify them, if needed, in the space provided. It is important that representations be modified to reflect significant or material audit findings noted in the audit report. The certification document shall be signed by the university president and board of trustees' chair after being approved by the board of trustees.

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<sup>1</sup> Florida Statutes, sections 1001.7065, *Preeminent State Research Universities Program*, and 1001.92, *State University System Performance-based Incentive*



University Chief Audit Executives

June 24, 2024

Page 2 of 2

The audit results and any corrective action plans shall be provided to the Board of Governors after being accepted by the university's board of trustees. The completed Data Integrity Certification and audit report(s) shall be submitted to the Office of Inspector General and Director of Compliance no later than **March 1, 2025**. Please ensure they are ADA compliant in accordance with Section 508 of the Rehabilitation Act prior to submission.

Please consider the March 1<sup>st</sup> deadline in planning your audit to allow sufficient time for presenting the results to the university's board of trustees. We will need final audit reports and certifications by the March 1<sup>st</sup> deadline to be included in our March Board of Governors' meeting materials.

On behalf of the Board of Governors Chair and Chancellor, we commend you, your data administrators, and the many university staff responsible for ensuring reliable, accurate, and complete information is timely submitted to the Board of Governors.

If you have questions regarding these requirements, please do not hesitate to contact my office at [BOGInspectorGeneral@flbog.edu](mailto:BOGInspectorGeneral@flbog.edu) or 850-245-0466.

JML/rw

Attachment: Data Integrity Certification Form, March 2025

C: Aubrey Edge, Chair, Board of Governors Audit and Compliance Committee  
Raymond Rodrigues, Chancellor



# 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 1001.706(5)(e), 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:** [Click or tap here to enter text.](#)

### 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: [Click or tap here to enter text.](#)

## 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: \_\_\_\_\_



**Overall Objectives:**

- To determine whether the University has established appropriate controls to ensure the completeness, accuracy, and timeliness of data submissions to the Board of Governors (BOG) which support the Performance Based Funding (PBF) Metrics of the University as of September 30, 2024.
- To provide assurance that the various data files which support the PBF metrics, as of September 30, 2024, have been subjected to audit and tested for accuracy and completeness.
- To provide reasonable assurance to the President and the Chair of the Board of Trustees (BOT) that the representations included in the Performance Based Funding – Data Integrity Certification form are fairly presented.

**Audit Scope and Methodology:**

|    | <b>Audit Scope</b>  | <b>Methodology</b>  |
|----|---|---|
| 1. | Evaluate the validity of representations outlined in the Performance Based Funding – Data Integrity Certification form.   | Inquiry and observation of records supporting representations.  |
| 2. | Evaluate controls established to ensure the completeness, accuracy, and timely submission of the various data files that are submitted periodically by Institutional Research (IR) to the BOG. (e.g. degrees awarded file, hours to degree file, retention file, student financial aid file, student instruction file). | Inquiry and observation of evidence supporting IR submissions to the BOG. Review of written procedures developed to support data integrity over IR submissions.   |
| 3. | Evaluation of access controls.  | Review of system access controls and user privileges over those systems generating data for the various metrics.  |
| 4. | Testing of data accuracy and completeness.  | For the various systems of record used to produce data submissions (as listed in 2 above) select samples and perform detailed tests to ensure that the underlying data for various BOG submissions is accurate and complete.<br><br>For any other data reported by IR and used for PBF metrics, select a sample and perform detailed tests to ensure the accuracy and completeness of |

|    |  |   |
|----|--|---|
|    |  | such data. (e.g. workforce experience used in BOT choice metric 10).  |
| 5. | Determine that the various data files that are submitted periodically by Institutional Research (IR) to the BOG are consistent with data definitions and guidance provided by the BOG. | Accomplished in conjunction with the methodology from 4 above.  |
| 6. | Review of data resubmissions and data reclassifications to ensure that they are appropriate and conform to BOG guidance.   | <p>100% review of any cohort classification changes since the BOG does not verify appropriateness of such changes.</p> <p>Inquiry and detailed testing of other metric reclassifications noted or identified. Review of resubmissions applicable to PBF data files.</p> |

Florida Polytechnic University  
Governance, Audit, and Compliance Committee  
Board of Trustees  
September 6, 2024

**Subject:** Former President's Annual Review – Trustee Evaluation Instrument

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**Proposed Committee Action**

Recommend to the Board of Trustees approval of the Trustee Evaluation Instrument titled "President's Annual Review" to be used in the FYE24 evaluation of former President Avent's performance.

**Background Information**

In the past, the Board has used an evaluation instrument to obtain feedback from each Trustee as a part of the President's annual evaluation process. The proposed evaluation instrument is modeled after the last 4 years evaluation instruments, and the goals are the ones approved by the Board on June 14, 2023, for former President Randy K. Avent. The approved evaluation instrument, along with the former president's FYE 24 accomplishments, will be sent to each Trustee in mid-October for completion.

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**Supporting Documentation:**

1. Draft Evaluation Instrument – Former President Avent's Annual Review (July 1, 2023 – June 30, 2024)
2. Former President Avent's Operational Goals FYE24

**Prepared by:** David A. Fugett, Vice President and General Counsel

# Former President Avent's Annual Review (July 2023 to June 2024)

Trustee's name

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## 1. GROW THE ACADEMIC ENTERPRISE

- **Programs and curriculum**
  - Grow and refresh concentrations that attract undergraduate student growth
  - Propose minimum of two new retreat majors that align with our mission
  - Provide "skills" training through professional certifications in each major
  - Grow graduate program pathways (coursework only, thesis)
  - Implement 4+1 program with recruiting pathways for Florida Poly students
- **Faculty**
  - Recruit key Departmental leadership
  - Improve recruiting processes through conference participation, updated faculty pages, ...
  - Appropriately staff Departments and build enabling infrastructure
  - Provide professional development opportunities in teaching excellence and consistency
- **Students**
  - Align website to showcase degrees and concentrations
  - Increase participation in college fairs; align name buys and increase digital outreach
  - Increase scholarship and provide improved net cost information
  - Develop two transfer relationships with state colleges with advising plans for our degree

☐ Not Achieved   ☐ Partially Achieved   ☐ Achieved   ☐ Exceeded   ☐ Far Exceeded

Comments:

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# Former President Avent's Annual Review (July 2023 to June 2024)

## 2. TRANSFORM STUDENTS' LIVES

### ▪ Academic Success

- Improve Peer Learning Strategies effort to impact more Freshman students
- Expand learning support the "middle" division
- Build transfer student center, improve Pell student support programs
- Enhance the summer experience; emphasis on the first three weeks
- Introduce robust calculus placement, programming pilot, lower caps in math courses

### ▪ Leadership & Professional Development

- Expand current leadership development training to all student workers
- Develop a visiting speaker series and industry shadowing program
- Create committee to hire national consultant to help develop tailored activities that match our student body needs; improve career services and academic/social clubs
- Hire staff to execute against committee recommendations

### ▪ Engage campus community

- Create a residential campus culture by building residential leasing and operations
- Pilot an Undergraduate Research program, highlight student research results
- Create five "Activities of Excellence" programs led by faculty & staff
- Create taskforce to consider expanded athletic fields and recreation complex

☐ Not Achieved   ☐ Partially Achieved   ☐ Achieved   ☐ Exceeded   ☐ Far Exceeded

Comments:

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# Former President Avent's Annual Review (July 2023 to June 2024)

## 3. BECOME ENGINE OF INNOVATION

- **Industry**
  - Create institute that studies the flow of university research into industry and use that to become a state thought leader on growing a high-tech industry in Florida
  - Strengthen university interactions with industry (advisory boards, faculty connections, project support, ...)
- **Research**
  - Provide programs to faculty in proposal development and writing skills
  - Develop and implement plan to purchase critical instrumentation
  - Fund the graduate level research experience, investigate thesis publishing software
  - Enhance library access to critical publications needed for research
  - Fund graduate seminars program and seed grants
- **Entrepreneurship**
  - Examine best practices in IP polices to promote entrepreneurship
- **Land development**
  - Develop Williams/Campus history project & interactive display
  - Continue collaborating with Williams on surrounding land development

☐ Not Achieved   ☐ Partially Achieved   ☐ Achieved   ☐ Exceeded   ☐ Far Exceeded

Comments:

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# Former President Avent's Annual Review (July 2023 to June 2024)

## 4. IMPROVE CAMPUS OPERATIONS

- **Complete campus construction projects**
  - Complete IFF Citrus Research Center
  - Complete and Open Residence Hall 3
  - Begin construction of the Gary Wendt Engineering Building
  - Begin construction of the Public Safety & Facilities Complex
  - Begin programming and design of the Student Achievement Center
- **Enhance the IT infrastructure**
  - Begin implementation of the new Student Information System (SIS) with realignment of adjacent systems
  - Begin major overhaul of business processes optimized via Workday
  - Achieve compliance with IT-related risks mitigation best practices
  - Establish next-generation network infrastructure connecting main campus to regional, national, and global education and research networks
- **Employees**
  - Implement Leadership Academy for staff leadership positions
  - Conduct a Title & Total Compensation (TTC) study
  - Evaluate Performance Assessment process
- **Business processes**
  - Budget engineering (zero-based budget, forecasting, modeling...)
  - Implement maverick spending project
  - Implement courier services taskforce
  - Build a strategic plan for improving auxiliary functions (parking, food services, bookstore, STEM summer camps, ...)
  - Conduct taskforce to ensure compliance with new legislation
  - Conduct taskforce to review all regulations, policies, and processes
- **Advance the University**
  - Improve infrastructure for university events
  - Conduct a targeted branding and marketing campaign
  - Grow relationships and involvement with community and industry

☐ Not Achieved   ☐ Partially Achieved   ☐ Achieved   ☐ Exceeded   ☐ Far Exceeded

Comments:

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# Former President Avent's Annual Review (July 2023 to June 2024)

## 5. FREE SPEECH CLIMATE

### ▪ Free Speech Climate:

- Adherence to the principles set forth in the Board of Governor's Statement of Free Expression
- Occurrence and the resolution of any issues related to the University's compliance with substantiated violations of section 1004.097
- Implementation of best practices promoting civil discourse

☐ Not Achieved   ☐ Partially Achieved   ☐ Achieved   ☐ Exceeded   ☐ Far Exceeded

Comments:

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## 6. EQUAL ACCESS and OPPORTUNITY

### ▪ Equal Access and Opportunity:

- Best practices and progress in building a culture of equal access and opportunity.

☐ Not Achieved   ☐ Partially Achieved   ☐ Achieved   ☐ Exceeded   ☐ Far Exceeded

Comments:

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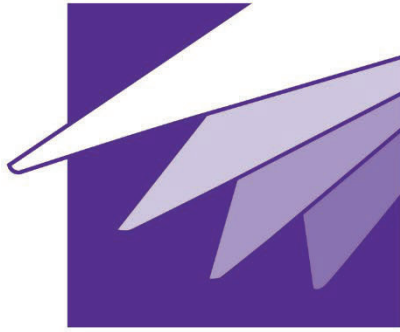
Former President Avent's Annual Review  
(July 2023 to June 2024)

7. Overall Rating

☐ Not Achieved   ☐ Partially Achieved   ☐ Achieved   ☐ Exceeded   ☐ Far Exceeded

Comments:

8. GENERAL COMMENTS



**FLORIDA POLYTECHNIC**  
UNIVERSITY

## **Operational Goals FYE24**

**Randy K. Avent**  
**7 June 2022**

*Board Approved 7.14.2023*



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# Balanced Scorecard

Outcomes:  
(Accountability)

|   |   |   |   |
|---|---|---|---|
| <b>ACADEMIC ENTERPRISE</b> <ul style="list-style-type: none"><li>% graduates employed or enrolled</li><li>Median wages for BS grad</li><li>% UG programs strategic areas (x2)</li><li>% G programs STEM and health (x2)</li></ul> | <b>TRANSFORM STUDENT LIVES</b> <ul style="list-style-type: none"><li>FTIC 4-yr grad rate, 6-yr grad rate</li><li>Academic Progress Rate</li><li>% BS degrees w/o excess hours, degree time</li><li>Average cost to student</li><li>University access rate</li></ul> | <b>ENGINE OF INNOVATION</b> <ul style="list-style-type: none"><li>Research expenditures</li><li>Headcount</li></ul> | <b>CAMPUS OPERATIONS</b> <ul style="list-style-type: none"><li>Faculty-to-Administration ratio</li><li>Cost of Engineering Degree</li></ul> |
|---|---|---|---|

Consumers:  
(Impressions)

|                             |                 |                          |                          |
|-----------------------------|-----------------|--------------------------|--------------------------|
| <b>INVESTORS (INDUSTRY)</b> | <b>STUDENTS</b> | <b>INVESTORS (STATE)</b> | <b>INVESTORS (STATE)</b> |
|-----------------------------|-----------------|--------------------------|--------------------------|

Processes:  
(Control "knobs")

|                                     |                            |                              |                         |                           |
|-------------------------------------|----------------------------|------------------------------|-------------------------|---------------------------|
| <b>STUDENTS</b>                     | <b>CURRICULUM/PROGRAMS</b> | <b>FACULTY DEVELOPMENT</b>   | <b>ACADEMIC SUCCESS</b> | <b>STUDENT ENGAGEMENT</b> |
| <b>LEADERSHIP &amp; DEVELOPMENT</b> | <b>STUDENT WELL-BEING</b>  | <b>INDUSTRY INTERACTIONS</b> | <b>FACULTY RESEARCH</b> | <b>ENTREPRENEURSHIP</b>   |

Foundation:  
(Basics)

|                   |                           |                   |                         |                               |
|-------------------|---------------------------|-------------------|-------------------------|-------------------------------|
| <b>FACILITIES</b> | <b>BUSINESS PROCESSES</b> | <b>TECHNOLOGY</b> | <b>LAND DEVELOPMENT</b> | <b>UNIVERSITY ADVANCEMENT</b> |
| <b>EMPLOYEES</b>  |                           |                   |                         |                               |

- “Check Engine” dashboard aligned to new strategic plan
- Increased funding this year allows broader coverage



FLORIDAPOLY

# Accountability Metrics

|                                     | PEERS | SUS AVG   | FY23         | 5-YR GOAL    | FY24         |
|-------------------------------------|-------|-----------|--------------|--------------|--------------|
| GROW THE ACADEMIC ENTERPRISE        |       |           |              |              |              |
| % Graduates Employed or Enrolled    |       | 65%       | 75%          | 80%          | 76%          |
| Median Wages for BS Graduates       |       | \$ 42,000 | \$ 54,800    | \$ 65,000    | \$ 54,800    |
| % BS Programs in Strategic Emphasis |       | 59%       | 100%         | 100%         | 100%         |
| % Grad Programs Strategic Emphasis  |       | 65%       | 100%         | 100%         | 100%         |
| TRANSFORM STUDENT LIVES             |       |           |              |              |              |
| Academic Progress Rate              | 83%   | 87%       | 75%          | 83%          | 82%          |
| 4-year Graduate Rate                | 28%   | 61%       | 41%          | 45%          | 40%          |
| 6-Yr Graduation Rate                | 65%   | 73%       | 47%          | 63%          | 56%          |
| % BS Degrees w/o Excess Hours       |       | 82.0%     | 85%          | 85%          | 82%          |
| University Access Rate              |       | 36.0%     | 35%          | 32%          | 32%          |
| Time-to-Degree                      |       | 4.1       | 4.1          | 4.1          | 4.1          |
| BECOME AN ENGINE OF INNOVATION      |       |           |              |              |              |
| % BS with 2+ Workforce Experiences  |       |           | 98%          | 98%          | 96%          |
| Research Expenditures (\$K)         |       |           | \$ 1,500,000 | \$ 3,000,000 | \$ 1,900,000 |
| Headcount                           |       |           | 1572         | 2600         | 1922         |
| IMPROVE CAMPUS OPERATIONS           |       |           |              |              |              |
| Faculty-to-Administration Ratio     |       | 4.69      | 3.46         | 4            | 3.25         |
| Cost of Engineering Degree          |       | \$ 22,597 | \$ 24,400    | \$ 25,504    | \$ 25,000    |
| Average Cost to Student             |       | \$ 1,550  | \$ (9,370)   | \$ -         | \$ (8,000)   |

- Alignment with Approved Goals in FY23 Accountability Plan and new University Strategic Plan



FLORIDA**POLY**

# Performance Funding Strategies

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- **Florida Poly FY22 Performance Based Funding (PBF) score required a Student Success Plan be implemented in FY23**
    - Required significant emphasis and investments in FY23
    - Resulting plan will be supported and expanded in FY24
  - **Academic Affairs will launch two new initiatives this year aimed at stabilizing our Performance Based Funding scores**
    - Our Academic Progress Rate and 4-year Graduation Rate metrics cannot compete with comprehensive universities leading to an over reliance on improvement points
    - Both initiatives are stretch metrics and provide an organizing principle for strategic intentions
    - Both initiatives form the basis for operational items in “Growing the Academic Enterprise” and “Transforming Student Lives”
  - **GET 90! will achieve a 90% Academic Progress Rate**
  - **GET 50! will achieve a 50% 4-year Graduation Rate**
- 
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FLORIDA**POLY**

# Academic Affairs Initiatives

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- **GET 90!**

- **Admissions:** (targeted recruiting, message alignment, enhanced summer experience, ...)
- **Academic support:** (improved Peer Learning Strategies (PLS), Freshman Council, student success tracking and intervention, emphasis on first 3 weeks, robust calculus placement, programming pilot, ...)
- **Faculty instruction:** (lower cap in math courses, faculty instructional development, ...)

- **GET 50!**

- **Academic support:** (structured/targeted learning support for middle years, “pick your major” fairs, undergraduate research opportunities, Professional Certifications, transfer student center, Pell student support programs, ...)
  - **Leadership and Professional Development:** (sophomore and up leadership opportunities, student worker training, internship program enhancements, goal oriented academic and social clubs, ...)
  - **Faculty instruction:** (engagement sequence support, instructional support, ...)
-

# Outline

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- **Introduction**
  - **Grow the Academic Enterprise**
  - **Transform Students' Lives**
  - **Become an Engine of Innovation**
  - **Improve Campus Operations**
  - **Summary**
- 
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# Grow the Academic Enterprise

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- **Programs and curriculum**

- Grow and refresh concentrations that attract undergraduate student growth
- Propose minimum of two new retreat majors that align with our mission
- Provide “skills” training through professional certifications in each major
- Grow graduate program pathways (coursework only, thesis)
- Implement 4+1 program with recruiting pathways for Florida Poly students

- **Faculty**

- Recruit key Departmental leadership
- Improve recruiting processes through conference participation, updated faculty pages,...
- Appropriately staff Departments and build enabling infrastructure
- Provide professional development opportunities in teaching excellence and consistency

- **Students**

- Align website to showcase degrees and concentrations
  - Increase participation in college fairs; align name buys and increase digital outreach
  - Increase scholarship and provide improved net cost information
  - Develop two transfer relationships with state colleges with advising plans for our degree
- 
-



# Outline

---

- Introduction
  - Grow the Academic Enterprise
  - **Transform Students' Lives**
  - **Become an Engine of Innovation**
  - **Improve Campus Operations**
  - **Summary**
- 
-

# Transform Students' Lives

---

- **Academic success**

- Improve Peer Learning Strategies effort to impact more Freshman students
- Expand learning support the “middle” division
- Build transfer student center, improve Pell student support programs
- Enhance the summer experience; emphasis on the first three weeks
- Introduce robust calculus placement, programming pilot, lower caps in math courses

- **Leadership & Professional Development**

- Expand current leadership development training to all student workers
- Develop a visiting speaker series and industry shadowing program
- Create committee to hire national consultant to help develop tailored activities that match our student body needs; improve career services and academic/social clubs
- Hire staff to execute against committee recommendations

- **Engage campus community**

- Create a residential campus culture by building residential leasing and operations
  - Pilot an Undergraduate Research program, highlight student research results
  - Create five “Activities of Excellence” programs led by faculty & staff
  - Create taskforce to consider expanded athletic fields and recreation complex
-

# Outline

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- Introduction
  - Grow the Academic Enterprise
  - Transform Students' Lives
  - **Become an Engine of Innovation**
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  - **Summary**
- 
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FLORIDA**POLY**

# Become Engine of Innovation

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- **Industry**
    - Create institute that studies the flow of university research into industry and use that to become a state thought leader on growing a high-tech industry in Florida
    - Strengthen university interactions with industry (advisory boards, faculty connections, project support, ...)
  - **Research**
    - Provide programs to faculty in proposal development and writing skills
    - Develop and implement plan to purchase critical instrumentation
    - Fund the graduate level research experience, investigate thesis publishing software
    - Enhance library access to critical publications needed for research
    - Fund graduate seminars program and seed grants
  - **Entrepreneurship**
    - Examine best practices in IP policies to promote entrepreneurship
  - **Land development**
    - Develop Williams/Campus history project & interactive display
    - Continue collaborating with Williams on surrounding land development
- 
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# Outline

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- Introduction
  - Grow the Academic Enterprise
  - Transform Students' Lives
  - Become an Engine of Innovation
  - **Improve Campus Operations**
  - **Summary**
- 
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FLORIDA**POLY**

# Improve Campus Operations

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- **Complete campus construction projects**
    - Complete IFF Citrus Research Center
    - Complete and open Residence Hall 3
    - Begin construction of the Gary Wendt Engineering Building
    - Begin construction of the Public Safety & Facilities Complex
    - Begin programming and design of the Student Achievement Center
  - **Enhance the IT infrastructure**
    - Begin implementation of the new Student Information System (SIS) with realignment of adjacent systems
    - Begin major overhaul of business processes optimized via Workday
    - Achieve compliance with IT-related risks mitigation best practices
    - Establish next-generation network infrastructure connecting main campus to regional, national, and global education and research networks
  - **Employees**
    - Implement Leadership Academy for staff leadership positions
    - Conduct a Title & Total Compensation (TTC) study
    - Evaluate Performance Assessment process
- 
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FLORIDA **POLY**

# Improve Campus Operations

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- **Business processes**
    - Budget engineering (zero-based budget, forecasting, modeling, ...)
    - Implement maverick spending project
    - Implement courier services taskforce
    - Build a strategic plan for improving auxiliary functions (parking, food services, bookstore, STEM summer camps, ...)
    - Conduct taskforce to ensure compliance with new legislation
    - Conduct taskforce to review all regulations, policies and processes
  - **Advance the University**
    - Improve infrastructure for university events
    - Conduct a targeted branding and marketing campaign
    - Grow relationships and involvement with community and industry
- 
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Florida Polytechnic University  
Governance, Audit, and Compliance Committee  
Board of Trustees  
September 6, 2024

**Subject:** Policy on Public Comments at Board of Trustees Meetings

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**Proposed Committee Action**

Recommend approval of the Policy on Public Comments at Board of Trustees Meetings to the Board of Trustees.

**Background Information**

Pursuant to Section 286.011, Florida Statutes, meetings of the Florida Polytechnic University Board of Trustees (the “Board”) and its Committees (“Committee”) are public meetings that are open to the public at all times unless otherwise provided by law. Additionally, Section 286.0114, Florida Statutes, provides that members of the public are to be given a reasonable opportunity to be heard on a proposition before the Board.

The Board of Governors (BOG) amended Regulation 1.001 University Board of Trustees Powers and Duties on March 27, 2024, to withdraw the reference of the University presidents as Corporate Secretary of the Board.

References to the President as Corporate Secretary have been deleted accordingly.

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**Supporting Documentation:** Draft Policy on Comment at Board of Trustee Meetings

**Prepared by:** David A. Fugett, Vice President and General Counsel



**Florida Polytechnic University Board of Trustees  
Policy on  
Public Comment at Board of Trustees Meetings**

**Preamble:** Pursuant to Section 286.011, Florida Statutes, meetings of the Florida Polytechnic University Board of Trustees (the "Board") and its Committees ("Committee") are public meetings that are open to the public at all times unless otherwise provided by law. Additionally, Section 286.0114, Florida Statutes, provides that members of the public are to be given a reasonable opportunity to be heard on a proposition before the Board.

**Nature and Scope:** To establish guidelines for public comment in order to maintain orderly conduct and proper decorum at meetings of the Board.

**Policy Statement:** The Board allows for a public comment period during each Board and Committee meeting. The public comment period is noted on the agenda for Board and Committee meetings. Individuals or group representatives who desire to appear before the Board or Committee ("Speaker") regarding an item being considered on a meeting agenda must comply with the following procedures and guidelines.

**Requesting to Speak:** A Speaker must submit a request to speak at a Board or Committee meeting to the ~~University President, as~~ Corporate Secretary, at least twenty-four (24) hours prior to the scheduled start of the meeting at which the Speaker wishes to speak. Such a request must specify the meeting and the agenda item about which the Speaker wishes to speak. Requests to speak can be submitted using the following link: Board of Trustees Comment Card or emailing the request to ubot@floridapoly.edu. The University President, in consultation with the Chair or Committee Chair and complying with the law, will determine whether the Speaker's comment regarding an agenda item will be heard and when the comment will be heard. The Board Chair, Committee Chair, or President may decline to hear public comment that he or she determines does not relate to a particular agenda item, or that is outside the Board's jurisdiction, or because it is not practicable for a particular meeting.

**Time Limits:** A Speaker will be allotted three (3) minutes to present information. However, the Chair or Committee Chair may extend or shorten this time depending upon the number of Speakers. A Speaker should confine his or her remarks to the agenda item being addressed. The aggregate time for all public comments at a meeting need not exceed 15 minutes. If it appears that the amount of speakers desiring to speak will exceed the 15 minute public comment time period, the Board Chair, Committee Chair, or President may reduce the maximum amount of time allowed for each Speaker, may limit the number of Speakers that may address an agenda item or topic, or may ask a group to designate a representative to speak on the group's behalf. The Chair or Committee Chair may recognize any individual or representative of a group to address the Board or Committee, respectively.

*Adopted by the Board of Trustees December 5, 2018*

**Disruption and Safety of Meeting:** In order to proceed with the essential business of the Board in an orderly manner and to ensure the safety of those in attendance, any individual or group representative who attempts to disrupt a Board or Committee meeting or presents a safety issue, will be subject to appropriate action (including removal) pursuant to law. The President, Chair, or Committee chair, in consultation with relevant parties such as the University Police Department and Facilities and Safety Services, have the authority to determine the appropriate action.

Adopted by the Board of Trustees December 5, 2018; amended Sept. 6, 2024

Florida Polytechnic University  
Governance, Audit, and Compliance Committee  
Board of Trustees  
September 6, 2024

Subject: Employment Practices

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Proposed Committee Action

Information only – no action required.

Background Information

Pursuant to section 1001.741, Florida Statutes, the president must annually present the results of performance evaluations and annual salaries for evaluated personnel earning \$200,000 or more to the Board of Trustees. Additionally, the president must provide a report and recommendations on employment practices to the Board of Trustees twice annually.

**Employee Hiring**

- Leadership positions are generally conducted without a search firm but include a local search committee that provides an unranked list of finalists to the hiring authority.
- Some positions may require an external cultural and behavioral fit test for all staff finalists.
- Staff positions are hired with the typical interview and decision made by the hiring authority.
- Faculty are hired through a departmental search committee with final candidates approved by the Provost AND the President.

**Personnel Management**

- Yearly performance evaluations are conducted on all faculty/staff.
- Evaluations grade each employee in several dimensions with an overall rating.
- (Faculty) targets are Exemplary (10%), Exceeds Expectations (40%), Meets Expectations (40%), Needs Improvement (10%), Deficient (0%).
- (Staff) targets are Exceeds Expectations (10%), Meets Expectations (40%), Developing (40%), Does not Meet Expectations (10%).
- Raises are tied to performance rankings and set during Collective Bargaining Agreement negotiations.

**FY24 Employees Hired**

- **Staff**
  - Senior Leadership (0)
  - Leadership (5)
  - Professional Staff (57)

- Support Staff (3)
- Administrative Staff (4)
- **Faculty**
  - Leadership (0)
  - Professor (0)
  - Associate Professor (1)
  - Assistant Professor (12)
  - Instructor (0)
  - Adjunct Professor (8)

## **FY24 Evaluation Distributions**

- **Staff distributions**

|                              | <b>Actual</b> | <b>Target</b> |
|------------------------------|---------------|---------------|
| – Exceeds Expectations       | (18%)         | (10%)         |
| – Meets Expectations         | (40%)         | (40%)         |
| – Developing                 | (29%)         | (40%)         |
| – Does Not Meet Expectations | (13%)         | (10%)         |
- **Faculty distributions**

|                        |          |
|------------------------|----------|
| – Exemplary            | (8.22%)  |
| – Exceeds Expectations | (26.03%) |
| – Meets Expectations   | (61.64%) |
| – Needs Improvement    | (4.11%)  |
| – Deficient            | (0%)     |

## **Performance Evaluations (Employees Making Over \$200K)**

- Six employees (five senior leadership, one faculty) make over \$200K with the average being \$246,657
- The average rating for these six employees was 1.0 (highest) compared to the average rating across the institution was 2.4
- The average increase for these six employees was 5.7% compared to the average increase of 8.6% (differential, merit, and compression increases) to all staff.

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**Supporting Documentation:** N/A

**Prepared by:** Dr. Devin Stephenson, President

Florida Polytechnic University  
Governance, Audit, and Compliance Committee  
Board of Trustees  
September 6, 2024

**Subject:** President's Administrative Action Plan FYE25

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**Proposed Committee Action**

Recommend approval of the President's proposed Administrative Action Plan for FYE25 to the Board of Trustees.

**Background Information**

Pursuant to the Policy on Annual Review of the President, the Board of Trustees must set specific annual goals for the upcoming fiscal year. The Governance Committee needs to discuss the Administrative Action Plan with the President and approve the Plan so it can be recommended to the Board of Trustees for final approval.

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**Supporting Documentation:** President's Administrative Action Plan FYE25

**Prepared by:** Dr. Devin Stephenson, President



# Florida Polytechnic University

## President's Administrative Action Plan for FY25

### Introduction

As we embark on Academic Year 2025, it is with great anticipation and commitment that I present the President's Administrative Action Plan to the Board of Trustees. This comprehensive plan outlines the strategic initiatives and objectives that I have determined are necessary to continue driving our university toward excellence. The success of this plan will be measured by both qualitative and quantitative metrics, ensuring a comprehensive approach to evaluating progress and achievements.

Keeping the university president accountable to the Board of Trustees ensures that decisions are aligned with Florida Poly's mission, fosters transparency, and maintains a focus on long-term success. This accountability is crucial for driving progress, achieving excellence, and sustaining the trust and confidence of all university stakeholders.

### Qualitative Measures

We will focus on the quality of our processes, the satisfaction of our stakeholders, and the overall impact (ROI) of our initiatives. These qualitative measures will include formal and informal methods:

- Employee and stakeholder feedback through conversations and Board of Trustees' meeting presentations throughout the academic year.
- Surveys, focus groups, and progress reports that highlight significant achievements and improvements.
- Informal personnel feedback to determine improvements in organizational culture and climate.

### Quantitative Measures

In parallel, we will rigorously track our progress through quantitative data, providing clear and objective benchmarks for our performance. These metrics will include:

- Key performance indicators (KPIs) for each of our newly created Strategic Plan Goals.
- Student success, as measured by achievement, persistence, and completion.
- Financial performance metrics such as budget adherence and cost savings.
- Productivity and efficiency metrics across academic, business, and student-focused departments.

This dual approach of qualitative and quantitative evaluation will ensure a more comprehensive assessment of our efforts and outcomes. The Board of Trustees will review the accomplishment of this Action Plan, holding the President accountable for delivering on our commitments and driving Florida Polytechnic University towards greater success.

We look forward to the collective efforts and contributions of our dedicated team as we strive to meet and exceed the goals set forth in this Administrative Action Plan for AY25.

## Forward-Thinking: An Overview

At the outset, the University will develop a comprehensive strategic plan that incorporates input from both internal and external stakeholders. The Strategic Plan will guide Florida Poly's future, ensuring that all advocacy efforts are aligned with the university's mission and vision, and that the resources secured are strategically deployed to support the university's growth and long-term success.

Meanwhile, as the strategic planning process develops, we will engage in multiple, synergistic efforts designed to enlarge the University's impact, advance educational excellence, promote a positive culture, and grow our vision for stronger Florida Poly.

### 1. Impact

*This effort will actively synchronize Florida Polytechnic University's brand awareness with community workforce and economic development initiatives across the region and state. The focus will be to position Florida Poly as a primary institution of higher education within Florida and the region, strengthening the presence, reputation, and influence of the university.*

- **Strategic Relationships:** We will lead a robust advocacy and lobbying effort to secure additional resources at the state and federal levels, working closely with lobbying firms, enhanced strategic relationships, and key stakeholders, including the Board of Trustees and the Foundation Board of Directors.
- **Global Voice:** We will establish a nationally recognized *President's Speaker Series*, widely promoted to ensure active participation from local, regional, national, and global influencers. This series will enhance the leadership presence of the university and its engagement within the community.
- **Economic Driver:** We will enhance our current work by building additional public-private partnerships.
- **New Revenue:** We will develop a federal resource initiative involving the onboarding of a grants development office and Washington DC government relations firm.
  - E.g. Growth in Research Expenditures (\$K); Growth of Grant Proposals; % of External Grants Funded

### 2. Educational Excellence

- **Faculty:** We will explore programs and opportunities to support and develop existing faculty thereby making Florida Poly a place where faculty want to make their careers. By retaining highly credentialed teaching and research faculty, the university will ensure that the academic programs remain rigorous and innovative, fostering an environment of excellence in science, technology, engineering, and math education. (Numerous stakeholders have expressed the importance of reducing faculty attrition and turn-over.)
  - E.g. Faculty-to-Administrative Ratio; % of Faculty Participating in Professional Development; % of Faculty Turnover
- **Wrap-Around Services:** We will implement strategies to increase student retention by providing stronger academic support, career counseling, and engagement opportunities. In tandem with these efforts, the university will launch targeted recruitment initiatives to grow the student enrollment, ensuring a high-achieving student body.

- **Improved Performance:** We will prioritize improving the university's performance within Florida's SUS Performance Funding Metrics. The university will accomplish this by tracking and enhancing key student success metrics, including FTIC 4-year graduation rates, academic progress rates, and Pell Recipient retention rates.
  - E.g. Academic Progress Rate; 4 & 6-Yr Graduation Rates; % of Pell Awards; Time-to-Degree; % of DFW Rates; % of Students in Employer Engagement; % Graduates Employed or Enrolled; Median Wages of BS Graduates
- **Future-Talent:** We will begin discussions around the feasibility of a STEM-focused Institute of Excellence for high academic performing school students. In time, it will be known as the #1 STEM Charter Academy in Florida and create a significant profit center for the University. This initiative will create a seamless transition for high-performing students into Florida Poly's freshman year, ensuring a strong pipeline of talent aligned with the university's academic goals.

### 3. Culture

- **Cohesive Leadership focused on Strategy:** We will solidify the senior leadership team into an effective, cohesive group of selfless professionals working together for the betterment of the whole university community.
- **Principle-driven:** We will lead a laser-focused effort in concert with the Human Resources Department, President's Strategy Circle, and numerous internal stakeholders for the purpose of resetting the institution's culture to foster respect, transparency, and integrity while promoting proactive leadership.
- **Vibrant Campus Life:** We will improve the campus life experience by investing in recreational facilities, social spaces, and extracurricular programs to enrich student life, and in coordination with student leadership, explore the feasibility of an expanded collegiate athletics initiative.
  - E.g. % of Students Participating in Clubs/Organizations; % of Students Participating in Recreational Activities
- **Data-Informed at All Levels:** Florida Poly will streamline organizational processes, reduce bureaucracy, and improve efficiency. This includes enhancing Information Technology architecture to support academic programs and secure institutional data. We will effectively implement the Ellucian Banner ERP to support administrative functions and enhance the student experience with university business. By eliminating bureaucracy and departmental silos, the university will foster a cohesive environment where personnel are motivated to pursue ambitious, long-term goals.
  - E.g. % of Staff Participating in Professional Development; % of Staff Turnover

### 4. Growth

- **Enrollment:** We will enhance the university's investment in recruitment operations to align with the university's ambitions for enrollment growth. We will reset the marketing and branding strategy of Florida Poly by leveraging analytics to increase high-quality applicants and university enrollment, particularly those demonstrating merit, intelligence, and academic excellence.
  - E.g. % Yield-Admitted to Enrolled; % of Annual Enrollment Growth; % of Annual Program Growth; % of New Students that are Calculus Ready; Median Standardized Scores in Math for Freshmen.



- **Faculty:** We will enhance the faculty recruitment program by offering competitive salaries and compensation packages. By attracting highly credentialed teaching and research faculty, we foster stronger student engagement and advance our reputation as a leader in STEM education and research.
  - E.g. Student-to-Faculty Ratio; distribution of faculty by rank
- **Degree Programs:** Develop a multi-year plan, based on institutional mission and informed by market-demand and long-term value proposition, for adding undergraduate and graduate degree programs and expanding modalities for existing programs to attract adult learners and career professionals. Balance our program portfolio by adding foundational and innovative science programs that lead to high-demand, high-wage STEM careers, especially in the medical and health science sectors.
  - E.g. ratio of different types of programs beneath that STEM umbrella
- **Foundation:** Aggressively grow the assets of the University's Foundation to both operationally support the institution and provide scholarship dollars to students and to reduce the impact of the DSO's personnel and operational costs on our E & G operating budget.
  - E.g. % of Alumni Engagement; Growth in Philanthropic Giving.