



Board of Trustees

UNIVERSITY of WEST FLORIDA

Audit and Compliance Committee Meeting Thursday, August 14, 2025 UWF Conference Center

[Zoom Webinar](#) | Passcode: 25205

Agenda

I. Call to Order

II. Roll Call

III. Greeting

IV. Public Comment

V. Approval of Minutes

- a. [May 8, 2025](#): Committee Meeting Minutes

VI. New Business

a. Action Items

- i. [AUD-1](#): Internal Audit Report: Third Party Vendor Risk Management
- ii. [AUD-2](#): Internal Audit Report: International Affairs Budget
- iii. [AUD-3](#): Internal Audit Report: Foreign Travel and Screening
- iv. [AUD-4](#): Office of Compliance and Ethics Annual Report
- v. [AUD-5](#): Office of Compliance and Ethics Work Plan

b. Information Items

- i. [INFO-1](#): Annual Fraud Awareness Training
- ii. [INFO-2](#): Internal Auditing and Management Consulting Update

VII. Good of the Order

VIII. Adjournment

Audit and Compliance Committee
May 8, 2025
Zoom Webinar
DRAFT Minutes

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Committee Meeting

11:28 a.m.

The public was provided with information to join this virtual public meeting on the UWF Board of Trustees website.

I. Call to Order

- A. The meeting of the UWF Board of Trustees Audit and Compliance Committee was called to order at 11:28 a.m. by Committee Chair Chris Young.

II. Roll Call

- A. Chair Young asked Anna Lochas to conduct roll call. Trustees Chris Young and Paul Hsu were in attendance. Trustee Rebecca Matthews was in attendance as ex-officio member. Trustee Dick Baker was absent.
- B. Other Trustees in attendance included:
 - 1. Paul Bailey, Trista Bennett, Susan James, Adam Kissel, Rachel Moya, Ashley Ross, Alonzie Scott, and Zack Smith.
- C. Others in attendance included:
 - 1. Jaromy Kuhl, Provost; Gregory Tomso, Vice President of Academic Engagement & Student Affairs; Howard Reddy, Vice President of University Advancement; Betsy Bowers, Vice President of Finance and Administration; Dave Scott, Associate Vice President for Athletics; Jamie Sprague, Chief Human Resource Officer; Susan Woolf, General Counsel; Anamarie Mixson, Assistant Vice President for the Office of the President; Abigail Megginson, Director, Government Relations; Cindy Talbert, Chief Audit Executive; Matt Packard, Chief Compliance Officer; Dallas Snider, Vice Provost; Jeffrey Djerlek, Associate Vice President of Finance and Controller; Dan Lucas, Associate Vice President for Advancement; Christophe Lizen, Director of Institutional Research; Angela Bryan, SACSCOC Liaison and Director of Institutional Effectiveness; Katie Condon, Assistant Vice President of Enrollment Affairs; Brittany Sherwood, Chief Communications Officer; Patrice Moorer, Assistant Vice President; James Adams, Director of Business and Auxiliary Services; Chris Martin, Assistant Vice President for Facilities Management; James Manor, Executive Director of Facilities Management; Lauren Loeffler, Assistant Vice President of Academic Engagement; Mary Anderson, Associate Vice President and Dean of Students; David Earle, Dean of College of Arts, Social Science, and Humanities; Mohamed Khabou, Dean of Hal Marcus College of Science and Engineering; Scott Keller, Dean of Lewis Bear Jr. College of Business; Denise Soares, Dean of the School of Education; Jerry Lin, Associate Vice President of Research Administration; Michael Wyatt, Assistant General Counsel; Mike Cobb, Director of Environmental Health & Safety; Rachel Conway, Director of Financial Aid and Scholarships; Alex Smith, Director of External Affairs; Angela Hahn, Chair of the Department of Health Sciences and Administration; David Bryant, incoming Chief Audit Executive; and Anna Lochas, Board of Trustees Liaison.

III. Greeting

- A. Chair Young welcomed everyone to the meeting and noted that there were five action items and one information item on the Audit and Compliance Committee agenda.

IV. Public Comment

- A. Chair Young opened the floor for public comment. There was none.

V. Approval of Minutes

- A. Chair Young reminded the committee members that they had been given the opportunity ahead of time to review the minutes of the February 13, 2025, Audit and Compliance Committee meeting. Chair Young asked for a motion to approve the minutes as presented if there were no changes or corrections.
 - 1. Motion by: Trustee Matthews
 - 2. Seconded by: Trustee Hsu
 - 3. Motion passed unanimously.

VI. New Business

A. Action Items

1. AUD-1: Certification of the Institute of Human and Machine Cognition (IHMC)
 - a. Betsy Bowers, Vice President of the Division of Finance and Administration, presented the first action item on the Certification of the Institute of Human and Machine Cognition (IHMC).
 - b. Chair Young asked for a motion to approve the annual certification by the University that IHMC is complying with the requirements of Section 1004.4474(9), Florida Statutes. Certify to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Board of Governors that IHMC is acting in the best interest of the state.
 - i. Motion by: Trustee Hsu
 - ii. Seconded by: Trustee Matthews
 - iii. Motion passed unanimously.
2. AUD-2: Financial Reporting and Federal Awards Audit Report
 - a. Chief Audit Executive, Cindy Talbert, presented the second action item on the Financial Reporting and Federal Awards Audit Report.

- b. Chair Young asked for a motion to accept the Auditor General Financial Reporting and Federal Awards Audit Report for Fiscal Year Ended June 30, 2024.
 - i. Motion by: Trustee Hsu
 - ii. Seconded by: Trustee Matthews
 - iii. Motion passed unanimously.

3. AUD-3: Internal Audit Report

- a. Cindy Talbert, presented the third action item on the Internal Audit Report.
- b. Chair Young asked for a motion to accept the Chemical and Environmental Safety internal audit report as presented.
 - i. Motion by: Trustee Hsu
 - ii. Seconded by: Trustee Matthews
 - iii. Motion passed unanimously.

4. AUD-4: PCard Quarter 2 and 3 Audit Reports

- a. Cindy Talbert presented the fourth action item on the PCard Quarter 2 and 3 Audit Reports.
- b. Chair Young asked for a motion to accept the PCard Quarter 2 and 3 Audit Reports.
 - i. Motion by: Trustee Hsu
 - ii. Seconded by: Trustee Matthews
 - iii. Motion passed unanimously.

5. AUD-5: Proposed Internal Audit Work Plan 2025/26 and 2026/27

- a. Cindy Talbert presented the fifth action item on the Proposed Internal Audit Work Plan 2025/26 and 2026/27.
- b. Chair Young asked for a motion to approve the Internal Audit Work Plan for 2025/26 and 2026/27.
 - i. Motion by: Trustee Hsu
 - ii. Seconded by: Trustee Matthews
 - iii. Motion passed unanimously.

B. Information Item

- 1. INFO-1: Internal Auditing and Management Consulting Update
 - a. Cindy Talbert presented the information item which was an update on Internal Auditing and Management Consulting.

VII. Announcements

- A. Chair Young identified that all agenda items had been discussed. Chair Young asked if the committee members had any additional business to discuss. No other business was discussed.

VIII. Adjournment**11:45 a.m.**

- A. Chair Young thanked those in attendance for their participation. With no other business to discuss, Chair Young adjourned the meeting at 11:47 a.m.

**Board of Trustees
Audit and Compliance Committee
August 14, 2025**

Internal Audit Report – Third Party Vendor Risk Management

Recommended Action:

Accept the internal audit report for Third Party Vendor Risk Management.

Background Information:

We conducted an internal audit of Third Party Vendor Risk Management. The audit report was issued on June 2, 2025. The audit scope was July 1, 2023, through September 30, 2024. Our objectives were to review the adequacy and effectiveness of internal controls over: performance of third-party vendor due diligence reviews, risk assessments performed for third-party vendors, ongoing monitoring of third-party vendors' performance, appropriate contract review by University staff; protections included in contracts with third-party vendors; protection of sensitive data shared with or accessed by third-party vendors; and compliance with relevant laws, rules, and regulations.

Results

The primary areas assigned responsibility for governance over third-party vendor relationships, namely, Procurement and Contracts, the Office of General Counsel, and Information Technology Services, are generally strong; however, a cohesive management response to the risks related to third-party relationships needs strengthening.

Recommendations

We made four observations in which improvements could be made. We recommended that the Office of Procurement and Contracts collaborate with the Office of General Counsel, Information Technology Services, and any other stakeholder departments, to develop and implement a comprehensive Third-Party Vendor Risk Management Policy and Procedures framework. We recommended that Procurement and Contracts develop and document a third-party vendor risk assessment process to evaluate potential vendor relationships prior to onboarding them, with a focus on business relationships that are high in inherent risk. We recommended that Procurement and Contracts validate TINs by using the application provided by Internal Revenue Services. Finally, we recommended that Procurement and Contracts implement a procedure to ensure that, before changes to vendor's information are made, the changes are properly documented, independently verified, with proper separation of duties.

Implementation Plan:

Management has agreed to implement all of the recommendations by May 31, 2026.

Fiscal Implications:

Fiscal oversight by the Board of Trustees.

Relevant Authority:

BOG Regulation 4.002

Supports Strategic Direction(s):
Strategic Direction 6: Operational Excellence

Supporting Documents:

1. Internal Audit Report – Third Party Vendor Risk Management

Prepared by:

David J. Bryant, Chief Audit Executive, Internal Auditing and Management Consulting

Presenter:

David J. Bryant, Chief Audit Executive



SCOPE AND OBJECTIVES

We audited Third-Party Vendor Risk Management for the period of July 1, 2023, through September 30, 2024. This audit was included as part of our 2024/25 audit work plan, determined by our annual risk assessment. Our objectives were to evaluate the adequacy and effectiveness of internal controls over

- The performance of third-party vendor due diligence reviews;
- Risk assessments performed for third-party vendors;
- Ongoing monitoring of third-party vendors' performance;
- Appropriate contract review by University staff;
- Protections included in contracts with third-party vendors;
- Protection of sensitive data shared with or accessed by third-party vendors; and
- Compliance with relevant laws, rules, and regulations.

Audit fieldwork began on November 19, 2024, and ended on April 14, 2025. Our audit conforms to the Institute of Internal Auditors *Global Internal Audit Standards* and generally accepted auditing standards.

BACKGROUND

Third-party vendor risk management (TPVRM) is the process of identifying, assessing, monitoring, and mitigating risks associated with the University of West Florida's (UWF) use of external vendors, suppliers, contractors, or service providers. UWF outsources services for a variety of strategic, operational, and financial reasons, enabling us to focus on our core mission of education and research. While leveraging external expertise and resources

to meet our objectives. The field of third-party risk is rapidly evolving, driven by a convergence of shifting business practices, ongoing technological advancements, frequent regulatory updates, and the growing interconnectedness of the global economy.

UWF must depend heavily on the controls and operations established by vendors to safeguard its assets. To ensure these parties can deliver reliable services, comply with relevant regulations, and protect UWF's financial, operational, and reputational interests, it is essential for us to thoroughly assess and effectively manage third-party risks.

Risk management for external parties is a continuous process. It takes place throughout the lifecycle of a relationship, generally as follows:

- Onboarding
 - Planning
 - Risk Assessment
 - Due Diligence
 - Contracting
- Ongoing
 - Re-Assessments
 - Monitoring & Performance
 - Subsequent Due Diligence
 - Contract Renewal
- Offboarding
 - Terminations
 - Exit Plan Execution
 - TPVRM Closure

Although the sequence of activities fluctuates, the primary roles and responsibilities for administering the risk management process are as follow:



- Line of Business User – initiates the acquisition and ensures the purchase reflects the unit’s expectations while aligning with programmatic objectives and UWF’s mission. If contractual, the Line of Business User designates a contract manager to oversee record management, documentation, compliance monitoring, and contract renewal.
- Procurement and Contracts – oversees vendor screening processes ensuring the vendor is legally compliant and authorized to conduct business with UWF. Reviews, negotiates, and executes contracts ensuring alignment with institutional policies and regulatory requirements.
- Office of General Counsel – reviews contract language, provisions, and terms and conditions to ensure proper inclusion or exclusion. Oversees the creation, review, amendment, interpretation, and termination of contracts.
- Subject Matter Expert - individual or department with specialized expertise or skill in a specific area (e.g. Information Technology Services, Office of Research Administration and Engagement).

Third-party vendor risk management requires collaboration between internal units and external parties. Ongoing monitoring and effective communication are key components.

Notable Strength

UWF utilizes a project management application entitled “JIRA,” that serves as a centralized platform for managing the development of contracts,

including related workflow, communications, documentation, and data. The application offers customizable fields, enabling tailored data collection to meet specific client needs. Furthermore, JIRA facilitates transparency by allowing tickets to be linked for clear record-keeping, supports collaboration by assigning multiple participants to a single ticket, and ensures timely updates through email notifications whenever changes occur. In addition, JIRA has built-in reports to help management analyze project performance and make informed decisions.

AUDIT METHODOLOGY

We reviewed written policies and procedures, departmental website information, job descriptions, and continuity of operations plans. We interviewed and inquired with key personnel in the departments of Procurement and Contracts, Office of General Counsel, Information Technology Services, and the Controller’s Office. We reviewed Federal, State, Board of Governors, and UWF policies and regulations. We researched other SUS universities’ third-party risk programs and the amount and type of vendor due diligence performed. Audit testing was performed related to elements in the formalization and documentation of TPVRM policies, contract review and provisions, data and privacy controls for access and security, oversight of fourth party relations, TPVRM lifecycle components including risk assessments, due diligence, and monitoring and performance.

CONCLUSION ON GOVERNANCE, RISK MANAGEMENT AND CONTROLS

In our opinion, the primary areas assigned responsibility for governance over third-party vendor relationships, namely, Procurement and



Contracts, the Office of General Counsel, and Information Technology Services, are generally strong; however, a cohesive management response to the risks related to third-party relationships needs strengthening. See our recommendations below.

KEY OBSERVATIONS

1. A best practice within the field of third-party vendor risk management is the development of a clear and comprehensive written policy that describes objectives and coordinated activities between the multiple departments involved. Although practices have been established with Procurement and Contracts, the Office of General Counsel, and Information Technology Services, especially with regard to the use of the JIRA application to document their activities and decisions, the current processes seem somewhat fragmented, with each department maintaining its own policies and procedures specific to the components it oversees.
2. A critical component of an entity's financial system is their electronic Vendor File. It contains data related to a vendor such as their federal identification number, address, phone numbers, and contact personnel, but most importantly, it acts as a gatekeeper to ensure that only authorized vendors can receive payments from the entity.

When a new vendor seeks to do business with any entity, best practices dictate that a certain level of vetting must be conducted. This might include using independent sources to verify data provided, checking for any federal prohibitions on doing business with them, or

confirming the existence of business licenses. Beyond this basic level of vetting, some vendors will perform tasks that, if not performed properly, could have a significant impact on UWF activities. A more sophisticated vetting process is required for business relationships with more inherent risk, such as a risk assessment; i.e., a review intended to assess whether or not a vendor has a good track record, is financially stable, has incorporated good internal controls into their operations, and so on.

We discussed the vetting process being used by Procurement and Contracts during the onboarding process of vendors. We noted that while basic information was verified to the extent possible, an overall risk assessment process for the authorization of vendors had not been established and documented. This seems especially crucial when onboarding vendors that will be given access to sensitive UWF information or will be provided with direct access to UWF's network. An example of a step that could be incorporated into a risk assessment process is to examine the vendor's System and Organization Control Report prepared for the vendor by an independent consultant. This is occasionally but not consistently used currently.

It should be noted that vendors paid by UWF Purchasing Card are not added to the Vendor File at all and therefore are not vetted at all. A solution to this potential labor-intensive process has not been identified.

3. Federal tax identification numbers are requested from potential vendors by Procurement and Contracts (via the use of



federal W-8 or W-9 Forms, or Vendor Registration Forms). Although this might seem to be a mundane and routine task, in reality vendors often provide incorrect numbers, knowingly or unknowingly. UWF may be subject to penalties by the Internal Revenue Service if we use inaccurate identification numbers. The IRS has provided a Tax Identification Number (TIN) application that can be used to verify accuracy. We noted that other institutions in the State University System actively validate TINs using this application, however, UWF does not use it.

4. In recent years, news media have publicized numerous instances in which business executives have been duped by fraudsters into wiring large sums of money to unauthorized bank accounts, or processing fraudulent payments through their accounts payable systems. The Florida Auditor General recently described several incidents in their audit reports of other public universities at which large payments were unknowingly made to fraudsters. These scams are often made possible by weak controls over requested changes to the Vendor File.

We discussed controls over changes to the Vendor File with Procurement and Contracts and the Controller's Office, and noted that certain verification procedures were lacking.¹

Recommended Management Actions

1. We recommend that the Office of Procurement and Contracts collaborate with the Office of General Counsel, Information Technology Services, and any other stakeholder departments, to develop and implement a comprehensive Third-Party Vendor Risk Management Policy and Procedures framework. This will provide a structured approach to identifying, assessing, mitigating, and monitoring risks associated with third-party vendor engagements.
2. We recommend that Procurement and Contracts develop and document a third-party vendor risk assessment process to evaluate potential vendor relationships prior to onboarding them, with a focus on business relationships that are high in inherent risk.
3. We recommend that Procurement and Contracts validate TINs by using the application provided by the Internal Revenue Services.
4. We recommend that Procurement and Contracts implement a procedure to ensure that, before changes to vendor information are made, the changes are properly documented, independently verified, with proper separation of duties.

¹ These will not be described in this report due to the topic's sensitive nature.



Internal Auditing & Management Consulting
Audit: Third-Party Vendor Risk Management
Report # UWF24-25_005
Date: June 2, 2025

We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

A handwritten signature in black ink that reads "Cynthia Talbert". The signature is written in a cursive, flowing style.

Cynthia Talbert, CFE, CIA, CRMA, CPA
Chief Audit Executive

REPORT PROVIDED TO THE FOLLOWING:

Dr. Martha Saunders, President
Rebecca Matthews, Chair BOT
Trustee Chris Young, Chair BOT Audit & Compliance Committee
Trustee Dick Baker, BOT Audit & Compliance Committee
Trustee Paul Hsu, BOT Audit & Compliance Committee
Dr. Jaromy Kuhl, Provost
Betsy Bowers, Vice President of Finance and Administration
Director Cass Boatwright, Procurement and Contracts
General Counsel Susan Woolf
Geissler Golding, ITS Executive Director and CISO
Associate Vice President/Controller Jeffrey Djerlek
Jaime Hoelscher, Manager, FL Auditor General
Ken Danley, Supervisor, FL Auditor General
Julie Leftheris, BOG Inspector General
Anna Lochas, BOT Liaison



MANAGEMENT RESPONSES TO RECOMMENDATIONS

Recommendation #1

Management Response:

ITS will lead the development of a third-party risk management review framework, in coordination with the Procurement Office and the Office of General Counsel (GC). This framework will leverage our existing Jira-based KREQ workflow and introduce a streamlined risk intake to identify high-risk vendors, and a tailored review process for those vendors (e.g. deploying a HECVAT Lite security questionnaire for higher-risk cases), and standardized contract language to cover the Family Educational Rights and Privacy Act (FERPA), General Data Protection Regulation (GDPR), and other data protection requirements in accordance with the risk level of the contract.

Responsible Party: ITS (lead), with support from Procurement and Contracts and General Counsel

Targeted Implementation Date: Within one year (target completion by May 2026)

Risk Prioritization: 2 of 4

Risk Significance: Moderate

Recommendation #2

Management Response:

ITS, in coordination with Procurement and GC, will implement changes into the existing KREQ process to incorporate a third-party risk assessment of potential new vendor relationships before onboarding, with special focus on new high-risk vendors. This process will be guided by the recently established third-party risk management framework (Rec #1) and integrated into the existing KREQ workflow to flag high-risk engagements early. New vendors identified as high-risk will undergo a focused due diligence review (for example, completing a HECVAT Lite questionnaire) to assess their security controls, and we will ensure the inclusion of standardized data protection clauses (FERPA/GDPR) in their contracts. This risk assessment mechanism will function as a distinct yet complementary component of the overall third-party risk management framework/program.

Responsible Party: ITS (lead), in collaboration with Procurement and Contracts and General Counsel

Targeted Implementation Date: Within one year (target completion by May 2026)

Risk Prioritization: 3 of 4

Risk Significance: Moderate



Recommendation #3

Management Response:

The Office of Procurement and Contracts fully agrees with this recommendation. In response, the department will integrate TIN validation into the standard new vendor registration protocol. Prior to a new vendor becoming active and qualified to conduct business with the University, their Taxpayer Identification Number will be verified for compliance using the Internal Revenue Service's official TIN Matching Program. This enhancement will ensure data integrity and compliance with IRS requirements.

Responsible Party: Office of Procurement and Contracts

Targeted Implementation Date: Within one year (target completion by May 2026)

Risk Prioritization: 4 of 4

Risk Significance: Moderate

Recommendation #4

Management Response:

The Office of Procurement and Contracts understands the criticality of correct vendor information. In response, all vendor information changes will require additional reviews and controls within the department. Specific changes have been communicated to Internal Auditing.

Responsible Party: Office of Procurement and Contracts

Targeted Implementation Date: Within one year (target completion by May 2026)

Risk Prioritization: 1 of 4

Risk Significance: Moderate



Appendix A

Risk Rating	Criteria
High	Immediate attention from University personnel required. Serious internal control or risk management issue that if not corrected or mitigated could lead to serious consequences.
Moderate	Timely attention from University personnel is warranted.
Low	Routine attention from University personnel is warranted. Recommendation may lead to improvement in the quality and/or efficiency of the process or area audited.

**Board of Trustees
Audit and Compliance Committee
August 14, 2025**

Internal Audit Report – International Affairs Budget Review

Recommended Action:

Accept the internal audit report for International Affairs.

Background Information:

We conducted an internal audit of International Affairs. The audit report was issued on June 11, 2025. The audit scope was January 1, 2024, through March 31, 2025. Our objectives were to review the adequacy and effectiveness of internal controls over revenue generated by the program and budgeting activities.

Results

Governance over areas with responsibility for the audited activities was adequate to minimize risks, provide for compliance with State and University regulations, and ensure that strong internal controls were in place.

Recommendations

We made one observation in which improvements could be made. We recommended that International Affairs collaborate with the Controller's Office to develop a fully costed profit and loss statement on an annual basis, including direct and indirect costs, for the international student recruitment program.

Implementation Plan:

Management has agreed to implement the recommendation by June 30, 2026.

Fiscal Implications:

Fiscal oversight by the Board of Trustees.

Relevant Authority:

BOG Regulation 4.002

Supports Strategic Direction(s):

Strategic Direction 6: Operational Excellence

Supporting Documents:

1. Internal Audit Report – International Affairs

Prepared by:

David J. Bryant, Chief Audit Executive, Internal Auditing and Management Consulting

Presenter:

David J. Bryant, Chief Audit Executive



SCOPE AND OBJECTIVES

We audited International Affairs for the period of January 1, 2024, through March 31, 2025. This audit was included as part of our 2024/25 audit work plan, determined by our annual risk assessment. Our objectives were to review the adequacy and effectiveness of internal controls over revenue generated by the program and budgeting activities.

Audit fieldwork began on April 30, 2025, and ended on June 4, 2025. Our audit conforms to the Institute of Internal Auditors *Global Internal Audit Standards* and generally accepted auditing standards.

BACKGROUND

The University of West Florida hosted approximately 840 undergraduate and graduate students in Fall Semester 2024 who are not U.S. citizens. Most of these students simply become interested in the University in much the same way as other students. In Fall 2020, International Affairs elected to recruit additional international students through the use of vendors with which they contract. Of the 840 students noted above, 119 students were F-1 visa holders who utilized recruiters.

Applicants are required by 8 CFR 214.2(f)(1)(i)(B) and UWF Regulation 3.042 to demonstrate their ability to pay for their first year of tuition, fees, books, room and board, health insurance, and other living expenses, prior to admission. This is most often accomplished by the submission of a bank statement from a financial institution in their own country.

For Fall Semester 2024, there were 14 recruiting vendors that earned a fee for bringing in 119 enrolled students. Most of these contracts include a fee of \$1,500 for each semester that an

undergraduate is enrolled and \$1,200 for graduate students. The commitment is limited to 3 semesters. One current vendor receives a fee of 40% of tuition. The fee is assessed on the first year (fall and spring semesters) net tuition and is limited by any scholarships or waivers awarded to the students. The fee is paid after a semester is over and the student's account is paid in full. For Fall Semester 2024, recruiters were paid \$120,080 after students were awarded \$51,596 in waivers and scholarships. For Fall Semester 2024, accounts receivable from international students was approximately \$9,400. Approximately \$100 of this amount relates to recruited students.

Notable Strength

The Executive Director of UWF's Office of International Affairs brings an array of skills and talent to the table. She is engaged in numerous professional nonprofit organizations. She is a Fulbright Scholar, a Rotary Group Study Exchange participant, a Baden-Württemberg Education Seminar delegate, and a NAFSA/ICEX Study in Spain Seminar delegate. She holds an Ed.S. from UWF. In her 19 years with the University, she has significantly expanded community involvement through popular programs at the International Center, provided leadership both nationally and across the State to support international student engagement, and increased international student enrollment at UWF to record highs.

AUDIT METHODOLOGY

We reviewed written policies and procedures, departmental website information, and job descriptions. We interviewed key personnel in International Affairs and the Controller's Office. We reviewed State, Board of Governors, and UWF policies and regulations. Audit testing was



performed on computations of fees paid to recruiters, and student proof of ability to pay.

CONCLUSION ON GOVERNANCE, RISK MANAGEMENT AND CONTROLS

In our opinion, governance over areas with responsibility for the audited activities was adequate to minimize risks, provide for compliance with State and University regulations, and ensure that strong internal controls were in place.

KEY OBSERVATION

1. Having a population of international students benefits the University in a variety of quantifiable and non-quantifiable ways, including offering U.S. students the opportunity to become familiar with people from other cultures. From a fiscal standpoint, the tuition revenue associated with international students is significant. Given the sizable recruiter expense payments, the international student recruitment program is expected to be self-supporting, to ensure that the educational opportunities afforded to in-country students are not diminished.

We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

David Bryant, CIA, CFE, CPA, CGFM, CGAP, CRMA
Chief Audit Executive

We discussed the self-supporting aspect of the recruitment program with the University Controller. He indicated that he is not provided with periodic financial reports that demonstrate the program's ongoing feasibility. He believes that such information is critical to aid in the evaluation of the program's need versus its cost and/or to determine whether the University should continue these efforts or modify operations.

Recommended Management Action

1. We recommend that International Affairs collaborate with the Controller's Office to develop a fully costed profit and loss statement on an annual basis, including direct and indirect costs, for the international student recruitment program. Additionally, International Affairs should consider utilizing the Haas Center to aid in the development of the statement/report. Once developed, the report should be provided to the Controller's Office to facilitate periodic discussions on the feasibility of the program.



Internal Auditing & Management Consulting
Audit: International Affairs Budget Review
Report # UWF25-26_002
Date: June 11, 2025

REPORT PROVIDED TO THE FOLLOWING:

Dr. Martha Saunders, President
Rebecca Matthews, Chair BOT
Chris Young, Chair Audit & Compliance Committee
Dick Baker, Audit & Compliance Committee
Dr. Paul Hsu, Audit & Compliance Committee
Dr. Greg Tomso, Vice President of DAESA
Betsy Bowers, Vice President of Finance and Administration
Executive Director Rachel Hendrix, International Affairs
Jaime Hoelscher, Manager, FL Auditor General
Ken Danley, Supervisor, FL Auditor General
Julie Leftheris, BOG Inspector General
Anna Lochas, BOT Liaison



MANAGEMENT RESPONSES TO RECOMMENDATIONS

Recommendation #1

Management Response

International Affairs agrees. We will work with the Controller's Office, and potentially the Haas Center, to develop a fully-costed financial report for the international student recruitment program. Once developed, the report will be provided to the Controller's Office on an annual basis.

Responsible Party

International Affairs

Targeted Implementation Date

June 30, 2026

Risk Prioritization: 1 of 1

Risk Rating¹: Moderate

¹ See Appendix A.



Appendix A

Risk Rating	Criteria
High	Immediate attention from University personnel required. Serious internal control or risk management issue that if not corrected or mitigated could lead to serious consequences.
Moderate	Timely attention from University personnel is warranted.
Low	Routine attention from University personnel is warranted. Recommendation may lead to improvement in the quality and/or efficiency of the process or area audited.

Board of Trustees
Audit and Compliance Committee
August 14, 2025

Internal Audit Report – Foreign Travel & Screening of Foreign Researchers

Recommended Action:

Accept the internal audit report for Foreign Travel & Screening of Foreign Researchers.

Background Information:

We conducted an internal audit of Foreign Travel and Screening of Foreign Researchers. The audit report was issued on June 13, 2025. The audit scope was July 1, 2023, through December 31, 2024. Our objectives were to evaluate whether the University has complied with the requirements of Board of Governors' Regulation 9.012 "Foreign Influence."

Results

Governance over areas with responsibility for the processes, procedures, and activities related to the screening and pre-approval of foreign travel and the screening of foreign researchers were adequate to ensure compliance with BOG Regulation 9.012 Foreign Influence. Collaborative processes have been developed to ensure that appropriate internal controls are in place.

Recommendations

We made one observation in which improvements could be made. We recommended that the Research Integrity Office, in collaboration with Human Resources, develop verbiage to be disseminated campus-wide to remind those engaging in employment-related international travel and employment-related foreign activities of the requirement to submit the International Travel Support Request prior to their travel event.

Implementation Plan:

Management has agreed to implement the recommendation by October 10, 2025.

Fiscal Implications:

Fiscal oversight by the Board of Trustees.

Relevant Authority:

BOG Regulation 4.002

Supports Strategic Direction(s):

Strategic Direction 6: Operational Excellence

Supporting Documents:

1. Internal Audit Report – Foreign Travel and Screening

Prepared by:

David J. Bryant, Chief Audit Executive, Internal Auditing and Management Consulting

Presenter:

David J. Bryant, Chief Audit Executive



SCOPE AND OBJECTIVES

We audited Foreign Travel and Screening of Foreign Researchers for the period of July 1, 2023, through December 31, 2024. This audit was included as part of our 2024/25 audit work plan and was conducted in accordance with the Board of Governors' directive to State universities. Our objectives were to evaluate whether the University has complied with the requirements of Board of Governors' Regulation 9.012 "Foreign Influence." These requirements include submission of an annual report on foreign travel to the Board of Governors by July 31 each year.

Audit fieldwork began on February 10, 2025, and ended on June 12, 2025. Our audit conforms to the Institute of Internal Auditors *Global Internal Audit Standards* and generally accepted auditing standards.

BACKGROUND

In July 2021, the Florida Legislature passed House Bill 7017, a broad scope of legislation intended to safeguard higher education activities against undue foreign influence and interference. From this legislation, and central to this audit are:

Fla. Stat. § 1010.35

Screening Foreign Researchers

This statute establishes screening standards, including who will be screened, the documentation required for the screening, the general processes and procedures to be performed, and requires the designation of a research integrity office.

Fla. Stat. § 1010.36

Foreign Travel; Research Institutions

This statute establishes the requirement for an international travel approval and monitoring program, with preapproval and screening by the research integrity office.

In November 2021, the Florida Board of Governors (BOG) approved Regulation 9.012 "*Foreign Influence*" to aid in implementing this legislation.

BOG Regulation 9.012

Foreign Influence

This regulation outlines requirements for the following:

- Gifts From Foreign Countries of Concern
- Gift Reporting
- Research Integrity Office
- Screening Foreign Researchers
- Foreign Travel by Research Institutions
- University Audit Resources
- International Cultural Agreements
- Foreign Country of Concern (COC) Reporting Requirements.

The Regulation also requires that by July 1, 2025, the chief audit executive perform an operational audit of the entities' compliance with the University's foreign researchers and travel screening requirements.

Florida law requires scrutiny of international research collaborations, employment-related international travel, and international employment in research and research-related support positions. In accordance with Florida Statutes §1010.35 and §1010.36, the University of West Florida (UWF) created the Research Integrity Office (RIO).

RIO is foundational in continuously improving research security at UWF. Accordingly, the processes of screening and pre-approving employment-related international travel and screening of foreign researchers are essential functions of the Office. RIO staff includes the Associate Vice President for Research Administration, the Research Integrity Coordinator, and the Research Compliance Officer.



Screening of Foreign Researchers

The screening of foreign researchers is an essential function of RIO. This process is initiated when a prospective international candidate seeks employment in a research or research-related support position with the University. Each international candidate must be screened as outlined in the statute prior to interviewing the applicant or offering the applicant a position of employment for any of the following positions:

- All faculty
- Research Assistants (Staff)
- Research Associates (Staff)
- Graduate Research Assistants (Student)
- Research Assistants (Student)
- Research Aides (Student)
- Summer Undergraduate Research Program (SURP) participants
- Unpaid visiting researchers
- Visiting professors (courtesy appointments)

Once RIO receives notification of an international applicant for a research or research-related support position, they initiate contact and request the statutorily required documentation. The required documentation includes:

- A complete copy of the applicant's **passport** (from cover to cover).
- If available, the most recently submitted **Online Nonimmigrant Visa Application, DS-160**.
- A complete **resumé** and **curriculum vitae**, including every institution of higher education attended.
- All **previous employment** since the applicant's 18th birthday.
- A **Release of Information form** (via DocuSign)
- A list of all **published material** for which the applicant received credit as an author,

researcher, or significant contributor (research, writing, editorial support).

- A list of the **applicant's current and pending research funding** from any source (including the funder, amount, applicant's role on the project, and a brief description of the research).
- Full **disclosure of non-university professional activities**, including any affiliation with an institution or program in a foreign country of concern.

The statute mandates the "reasonable steps" to be taken to verify the applicant's information. Upon receipt of the required documentation, RIO takes the following steps:

- Perform a **Visual Compliance Restricted Parties Screening** to determine, through a search of public listings, if applicants are subject to sanctions or restrictions under federal law. Searches may also be performed on recent collaborators and organizations or institutions that have been identified through RIO's review of the documentation provided.
- Make a **referral to the Federal Bureau of Investigation (FBI)** for faculty applicants seeking employment in research or research-related support positions, graduate and undergraduate students applying for research or research-related positions in the STEM field, and applicants for positions of visiting researcher who are in the STEM field.
- **Search research databases** for research publications, presentations, and public conflict of interest records to identify any information that may have been omitted from the application. The search may include the use of Google Scholar, ProPublica Dollars for Profs tool, Web of Science, Research Gate, and/or other



research databases specific to the discipline of the researcher.

- **Contact all employers in the last 10 years** to verify employment.
- **Contact all higher education institutions** to verify enrollment and educational progress.
- **Search non-university professional activities**, including any affiliation with an institution or program in a foreign country of concern. The search will be conducted via LinkedIn or similar professional networking sites.
- The Research Integrity Coordinator, in consultation with the AVP of Research, **may require additional steps to be completed as part of the screening process.**

If the candidate is missing any documentation for verification purposes or if there is a reasonable concern in one or more individuals during the Visual Compliance Restricted Parties Screening, then a **Risk Assessment** may take place between the Research Integrity Coordinator and the AVP of Research to determine whether these exclusions are deemed high or low risk.

After the screening process, RIO notifies the applicant and Human Resources (HR). Any additional hiring activities follow the University's established employment processes.

Screening and Pre-approval of employment-related foreign travel

RIO screens and pre-approves employment-related international travel and employment-related international activities engaged in by all faculty, researchers, and research support staff.

The RIO Component

This process is typically initiated when the prospective traveler submits the International Travel Support Request (INTTRAV), through UWF's

Jira project management system. The INTTRAV ticket requires responses to the following questions:

- Countries being traveled to
- Dates of departure and return
- Travel conditions
- Details regarding research topic/activity (if applicable)
- List of all individuals or international institutions (universities, research institutions, government offices) being visited during travel
- Is an outside agency (non-UWF grant) either providing an honorarium or paying for travel, housing, etc. for this travel
- Will this research be for a published article in a journal
- Does it contain any proprietary data, or any access, dissemination, publication, or participation restrictions
- Is your research sponsored by a grant or other funding
- Will research equipment, samples, software code, or other articles be hand-carried or shipped out of the US
- Will research data be hand-carried or emailed out of the US
- Acknowledgement

When the completed request is submitted, RIO receives a system-generated notification and begins the screening process. The screening process includes a Visual Compliance check of the individuals, collaborators, international institutions, and international organizations that will be part of the travel. Applicable travel advisories are reviewed, based on security and safety concerns, and noted on the INTTRAV. RIO also ensures the traveler has expressly provided the purpose of their travel. As a result of the screening, RIO will either approve or deny the travel. Once RIO has approved the travel, the INTTRAV is assigned to Human Resources.



The Human Resources Component

An INTTRAV is assigned to Human Resources if the prospective traveler requires teaching approval for teaching activities. The approval is required when a traveler has a teaching appointment that coincides with their proposed travel period. Once the teaching appointment has been established, HR works with the appropriate Dean to obtain approval. After this approval has been obtained, HR releases the INTTRAV to Information Technology Services (ITS).

The ITS Component

ITS receives all INTTRAV last. ITS works with the prospective traveler to determine their equipment and system needs. If the prospective traveler indicates that they plan to bring UWF-issued equipment and/or use UWF systems, the availability of and access to these are based on both the traveler's need and their destination(s). Travel to a COC precludes a traveler from connecting to any UWF systems that hold protected data while in a COC. The traveler must consult with ITS and the Office of Research Administration and Engagement to ensure that the hardware and equipment are appropriate for export and that all access to systems containing protected data has been revoked. International travel that is not to a COC still requires an assessment of the equipment and systems the traveler plans to access, including appropriate management and encryption of the device.

AUDIT METHODOLOGY

We reviewed applicable policies and procedures, departmental website information, and job descriptions. We reviewed pertinent Florida Statutes and Board of Governors Regulations. We interviewed key personnel within the Research Integrity Office, Human Resources, ITS, the Controller's Office, and International Affairs, to gain an understanding of the processes.

We identified key compliance requirements for BOG Regulation 9.012 *Foreign Influence*, assessed associated risks, and developed a plan for audit testing. Audit testing was performed to evaluate compliance with the following key components of the Regulation:

- Requirements for recruiting foreign researchers
- Requirements to report any non-disclosures by potential foreign researchers
- Requirements to screen and pre-approve any employment-related foreign travel
- Requirements related to document retention
- Requirements for the timely submission of reports on foreign travel to countries of concern to the Board of Trustees by July 31.

Notable Strength

Ensuring research security at the University is a multi-faceted undertaking that requires the input and expertise of multiple areas across campus. The Research Integrity Office, in collaboration with Human Resources and ITS, has developed the International Travel Support Request. The International Travel Support Request supports multiple functions. Within the travel request, the three responsible campus units collaborate and communicate with each other and the prospective traveler to ensure compliance. Furthermore, this Jira project management system serves as the primary source of documentation and information for the screening and pre-approval process of employment-related international travel. The International Travel Support Request allows RIO to streamline a cross-collaborative process with many critical steps.



CONCLUSION ON GOVERNANCE, RISK MANAGEMENT, AND CONTROLS

In our opinion, governance over areas with responsibility for the processes, procedures, and activities related to the screening and pre-approval of foreign travel and the screening of foreign researchers were adequate to ensure compliance with BOG Regulation 9.012 *Foreign Influence*. Collaborative processes have been developed to ensure that appropriate internal controls are in place.

KEY OBSERVATIONS

1. BOG Regulation 9.012 states that each Research Integrity Office shall “take reasonable steps to verify all attendance, employment, publications, and contributions listed in the application required **prior to any interview or offer of a position to the applicant** [emphasis added].” Currently, UWF departments conduct interviews of applicants before the screening occurs. It is important to note that **all foreign researcher screenings selected for testing during our audit were completed prior to the candidate’s start date.**

Following the issuance of the Regulation, various personnel throughout the SUS discussed the interpretation and application of the Regulation. Personnel expressed concerns about the legal and practical implications of conducting certain screenings before an interview and/or without a conditional offer of employment. Documentation provided by Human Resources evidenced these discussions, including correspondence with multiple BOG

personnel, who acknowledged the conflicts between the Regulation and various laws.

The general consensus among multiple universities was that the required screening would occur after interviews and be completed before any final offer of employment. Our review of the procedures of various universities in the SUS confirmed this practice. As such, until the law is changed or the University receives clarification from the BOG, we offer no recommended management actions related to the timing of this screening.

2. BOG Regulation 9.012 requires, “Preapproval and screening by the Research Integrity Office for any employment-related foreign travel and employment-related foreign activities engaged in by all faculty, researchers, and research department staff.” For the audit period, we reviewed 201 foreign travel events. Of those, 5 were found to have an International Travel Support Request submitted after the departure date. See our recommended management actions.

Risk Rating¹: Moderate

Recommended Management Actions

1. We recommend that the Research Integrity Office, in collaboration with Human Resources, develop verbiage to be disseminated campus-wide to remind those engaging in employment-related international travel and employment-related foreign activities of the requirement to submit the International Travel Support Request prior to their travel event.

¹ See Appendix A.



Internal Auditing & Management Consulting
Audit: Foreign Travel and Screening of Foreign Researchers
Report # UWF24-25_006
Date: June 13, 2025

We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

A handwritten signature in black ink, reading "David G. Bryant". The signature is fluid and cursive, with the first name "David" and last name "Bryant" clearly legible.

David Bryant, CIA, CFE, CPA, CGFM, CGAP, CRMA
Chief Audit Executive

REPORT PROVIDED TO THE FOLLOWING:

Dr. Martha Saunders, President
Rebecca Matthews, Chair, BOT
Chris Young, Chair, Audit & Compliance Committee
Dick Baker, Audit & Compliance Committee
Dr. Paul Hsu, Audit & Compliance Committee
Dr. Jaromy Kuhl, Provost
Dr. Jerry Lin, Associate Vice President, Research Administration
Betsy Bowers, Vice President of Finance and Administration
Jeffrey Djerlek, Associate Vice President/Controller
Jamie Sprague, Associate Vice President, Human Resources
Jaime Hoelscher, Manager, FL Auditor General
Ken Danley, Supervisor, FL Auditor General
Julie Leftheris, BOG Inspector General
Anna Lochas, BOT Liaison



MANAGEMENT RESPONSES TO RECOMMENDATIONS

Recommendation #1

Management Response

We agree with the recommendation to disseminate the context of BOG Regulation 9.012 to those who engage in employment-related international travel and employment-related foreign activities through campus-wide communication instruments. These include the bulletins and announcements from UWF's Human Resources and Academic Affairs sent through email distribution. We will continuously monitor the attainment of the requirement of submitting the International Travel Support Request before the travel event, and document and report the causes of any non-compliance to AVP-Research and departmental leaders to address the root causes.

Responsible Party

Research Integrity Office and Human Resources

Targeted Implementation Date

On or before October 10, 2025

Risk Prioritization: 1 of 1

Risk Significance¹: Moderate



Appendix A

Risk Rating	Criteria
High	Immediate attention from University personnel required. Serious internal control or risk management issue that if not corrected or mitigated could lead to serious consequences.
Moderate	Timely attention from University personnel is warranted.
Low	Routine attention from University personnel is warranted. Recommendation may lead to improvement in the quality and/or efficiency of the process or area audited.

**Board of Trustees
Audit and Compliance Committee
August 14, 2025**

2024-25 Office of Compliance and Ethics Annual Report

Recommended Action:

Approve the Office of Compliance and Ethics Annual Report.

Background Information:

Florida Board of Governors Regulation 4.003 requires that all State University System institutions on the effectiveness of compliance and ethics programs.

To better facilitate oversight, this year the annual report includes both an infographic providing key statistics, and a more narrative driven annual report. The purpose of the infographic is to provide quick, effective oversight and provide insight into current trends and program effectiveness. Whereas the Annual Report provides specific details on how the Office of Compliance and Ethics is meeting, the Florida Board of Governors required elements of an effective compliance program as established in Board of Governors Regulation 4.003.

Implementation Plan:

Upon BOT approval, the OCE Annual Report and Infographic will be shared with the State University System Compliance and Ethics Consortium and the Board of Governor's Office of the Inspector General and Director of Compliance.

Fiscal Implications:

BOT Audit and Compliance Committee oversight of the Office of Compliance and Ethics.

Relevant Authority:

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

Supports Strategic Direction(s):

Strategic Direction 6: Operational Excellence and Strategic Direction 7: Culture of Respect and Civility

Supporting Documents:

1. OCE Annual Report PDF
2. Infographic PDF

Prepared by:

Matt Packard, CCEP, Chief Compliance Officer, Compliance and Ethics, mpackard@uwf.edu

Presenter:

Matt Packard, CCEP, Chief Compliance Officer



Office of
Compliance and Ethics
UNIVERSITY *of* WEST FLORIDA



OCE Annual Report 2024-2025

Prepared by: Matthew W. Packard, CCEP
Chief Compliance Officer, Office of Compliance & Ethics

Executive Summary:

The mission of the University of West Florida's ("UWF") Office of Compliance and Ethics' ("OCE") *to establish and maintain a centralized compliance and ethics function and promote a system-wide culture of compliance, integrity, and ethical behavior.*

The OCE strives to achieve this through adherence to the elements of an effective compliance and ethics program, originally set forth in *Chapter 8 § 8B2.1, Effective Compliance and Ethics Programs, of the U.S. Federal Sentencing Guidelines* and enshrined with regulatory authority via the *Florida Board of Governors ("BOG") Regulation 4.003, State University System Compliance and Ethics Programs.*

In recognition of these guiding principles, the OCE annual report is presented within the context of these elements, which UWF defines as the following:

1. Governance & Accountability
2. Policies & Procedures
3. Education & Awareness
4. Auditing, Monitoring, & Risk Assessment
5. Response, Prevention, & Enforcement
6. Incentives & Discipline
7. Measure Program Effectiveness

Special thanks go out to the many individuals who help make OCE's mission a reality. Compliance is a collective effort and none of the following achievements could have been possible without the dedication and effort of countless individuals who dedicate their time, energy, and effort toward helping UWF meet its compliance goals. Go Argos!



Respectfully yours,

Matthew W. Packard, CCEP
Chief Compliance Officer

2024-2025

The Office of Compliance & Ethics: Annual Report



Program Benefits:

- Proactively protects from financial and reputational harm
- Promotes commitment to the value of integrity
- Facilitates effective risk management and mitigation

Report Highlights:

- New Targeted Supervisor Training
- New Employee Orientation Compliance & Ethics Training
- Updated Policies Section

Report appendices:

- Integrity Helpline Statistics
- OCE's Risk Framework Model

Governance & Oversight

UWF's compliance and ethics function operates independently with oversight provided by the Board of Trustees Audit and Compliance Committee, and reports directly to UWF's President. This "top-down" approach ensures that the function has the proper authority, objectivity, and resources to effectively carry out its mission.

The Chief Compliance Officer (CCO), Matt Packard, CCEP, is responsible for leading the university's compliance and ethics function in all matters. The responsibilities include:

- Developing and implementing UWF's compliance and ethics program in accordance with Board of Governors Regulation 4.003, SUS Compliance and Ethics Programs
- Providing employees adequate training and education on compliance and ethics matters
- Managing the UWF Integrity Helpline
- Investigating potential compliance violations
- Reporting compliance concerns to the UWF President and Board of Trustees
- Support UWF's enterprise risk management programs and risk assessments

The Chief Compliance Officer's (CCO) direct access to university leadership allows for the rapid escalation of issues when necessary, ensuring that compliance matters are addressed promptly and effectively.

UWF's strong commitment to compliance and ethics is reflected in its organizational structure and the authority granted to the CCO. This top-down approach ensures that the compliance and ethics function is equipped with the necessary resources and institutional support to fulfill its mission.

To broaden its operational reach, the Office of Compliance and Ethics (OCE) relies on a network of Compliance Partners and the active participation of the CCO in various university committees and workgroups. This collaborative model helps integrate compliance objectives into the broader strategic goals of the university. The following are a sample of the CCO's committee memberships and workgroup assignments:

- | | |
|--|--|
| • FL SUS Enterprise Risk Management Consortium, UWF Representative | • Electronic Information and Technology Accessibility (EITA) Advisory Group, Team Lead |
| • FL SUS Compliance and Ethics Consortium, UWF Representative | • UWF Compliance Accountability Oversight |
| • InfoSys Workgroup | • SACSCOC Accreditation Workgroup |
| • Extended Cabinet | • PCI DSS Compliance Program, Team Lead |
| • Campus Accessibility Advisory Group (CAAG) | • GDPR Workgroup, UWF GDPR Privacy Officer |
| • UWF Copyright Compliance, UWF DMCA Officer | • Foreign Influence Workgroup |
| • Research Compliance Support Group | • Higher Education Opportunity Act (HEOA) Consumer Information Oversight |

What is Compliance & Ethics?

One of the most common misconceptions of compliance and ethics functions is that they exist only to make people follow rules. And while it is undeniable that rule following is a vital component, especially for UWF, where public funding is integral to our carrying out our vision. It is only one aspect of what compliance and ethics programs offer.

The purpose of the OCE extends beyond regulatory adherence; OCE also supports the university's broader mission of education, research, and public service. A strong compliance and ethics framework enables the university to manage resources responsibly, safeguard academic and research integrity, and promote equitable treatment across all levels of the institution. These efforts contribute directly to operational excellence and reinforce the credibility of the university as a steward of public trust and academic leadership.

Moreover, compliance and ethics programs empower faculty, staff, and students by offering guidance, training, and accessible reporting tools. These resources encourage transparency and facilitate early detection of potential issues before they escalate. By embedding ethical practices into daily operations and strategic planning, OCE not only mitigates legal and reputational risks but also models the values of integrity and accountability that are essential in helping the next generation of voyagers to find their way!

"Integrity in Action"



Overhauling Enterprise Risk Management

As of April 2025, the long-standing UWF Risk and Compliance Council was retired and replaced with the smaller, Enterprise Risk Management Committee.

This new committee, aligning with priorities set by the Board of Governors and institutions across the State University System, will streamline processes through a smaller, more agile membership and will adopt the structured ACUA framework to systematically address strategic, financial, operational, reputational, compliance, and safety risks.

The ERM Committee is dedicated to integrating risk management into the institution's decision-making processes, promoting accountability, and cultivating a risk-aware culture. By aligning with statewide ERM initiatives and drawing on the expertise of faculty and staff, the committee strives for continuous improvement and reinforcing UWF's risk posture.

Policies & Procedures

UWF's regulatory landscape is not static, but a highly dynamic, ever-evolving environment. Accordingly, universities must regularly review and revise their policies to align with evolving laws, regulations, and best practices. Outdated policies can leave UWF vulnerable to legal liabilities, compliance failures, and reputational harm.

From an ethics and governance standpoint, updated policies reinforce a culture of integrity, accountability, and transparency. UWF, as a public university, has an obligation to steward public trust and taxpayer resources wisely. Keeping policies current enables clear communication of institutional values and expectations to students, faculty, and staff, ensuring that all stakeholders understand their responsibilities and rights.

Regular policy reviews also demonstrate good governance and a commitment to ethical and effective management.

Over the past four years, a monumental effort by the university has been made to update our policy library. Spearheaded by the devoted staff in the Office of the General Counsel, this past fiscal

year the university updated, revised, or revoked, **a record-breaking 38 policies**, including, but not limited to:

- Study Abroad Programs
- Motorized Cart Safety
- Investment
- Institutes & Centers
- Standards of Conduct
- Institutional Clery Act
- Artificial Intelligence (AI)
- University of West Florida Definition of Credit Hour
- Latin American and Caribbean Scholarship Guidelines
- Student Leadership Eligibility Requirements
- Separations from Employment
- New Academic Degree Program Approval
- Development of Accelerated Bachelor's to Master's Programs
- Student Grievance Process
- Recruitment, Selection, and Appointment
- Animals on Campus
- Sexual Harassment and Misconduct
- Camp and Youth Programs Administration
- Policy on Minor Children
- Academic Program Review
- Department Bylaws
- Student Grade Appeal Process
- Faculty Qualifications
- UWF Information Security and Privacy
- Undergraduate Student Progress to Degree
- Emergency Management
- Hours of Work and Benefits
- Compensation
- University Fee Appeals

Education & Awareness

Education, training, and awareness are foundational to fostering a culture of compliance and ethics in a university setting. They ensure that faculty, staff, and students understand their responsibilities under laws, regulations, and institutional policies, reducing the risk of unintentional violations. Targeted training equips individuals with the tools to recognize and respond appropriately to ethical dilemmas, while ongoing awareness efforts keep compliance issues visible and relevant. Collectively, these efforts promote accountability, support institutional integrity, and help the university meet its legal and accreditation obligations.

Specifically, OCE has created a number of accountability and awareness tools that make compliance more accessible to our community, including the UWF Compliance Calendar, Accountability Matrix, and Compliance Database. All of which provide up-to-date information on all UWF's reporting requirements and underscore the accountable job roles.

Lastly, over the past year OCE incorporated the following brand new training initiatives into the university's education and training profile:

- Required New Employee Orientation Compliance and Ethics Training
- Identity Theft Prevention
- Supervisor Code of Conduct Training

Auditing, Monitoring & Risk Assessment

Over the past year, UWF made the strategic decision to update and replace the Risk and Compliance Council with a more agile Enterprise Risk Management Committee.

Effective April 30, 2025, the Risk and Compliance Council will transition to the Enterprise Risk Management (ERM) Committee, reflecting a university-wide shift toward a proactive, comprehensive approach to risk management. This new committee, aligning with priorities set by the Board of Governors and institutions across the State University System, will streamline processes through a smaller, more agile membership and will adopt the structured ACUA framework to systematically address strategic, financial, operational, reputational, compliance, and safety risks.

The ERM Committee aims to embed risk management into institutional decision-making, enhancing accountability and fostering a risk-aware culture. By aligning with statewide ERM initiatives and leveraging faculty and staff insights, the committee seeks continuous improvement and the integration of risk management into academic, student, and administrative functions, strengthening UWF's resilience and supporting sustainable institutional excellence.

Response, Prevention & Enforcement

The Integrity Helpline serves as a secure and confidential mechanism for employees to raise concerns or report potential misconduct without fear of retaliation. By offering this safe channel, the Helpline supports the university's commitment to ethical conduct and reinforces trust, openness, and accountability across the institution.

Since its implementation, the volume of reports submitted through the Helpline has remained below the industry average for institutions of comparable size. In fiscal year 2022–23, UWF received approximately 1.08 reports per 100 employees, a slight decrease from 1.25 the previous year. Most reports originated from Human Resources (36%) and Academic Affairs (36%), with additional reports related to Regulatory issues (14%), Title IX (7%), and Other matters (7%). These patterns align with trends in higher education, where Human Resources issues typically comprise the majority of reported concerns. For context, the Navex Global Hotline Incident Management Benchmarking Report indicates a national average of 1.78 reports per 100 employees—placing UWF approximately 0.7 below the national benchmark.

In addition to reporting mechanisms, UWF prioritizes the prevention of misconduct through robust hiring practices. All finalists for employment must successfully complete a background screening prior to receiving an offer. For positions designated as roles of “Special Trust,” candidates are required to further undergo a Level 2 fingerprint-based background check. These proactive measures support a safe and ethical workplace environment.

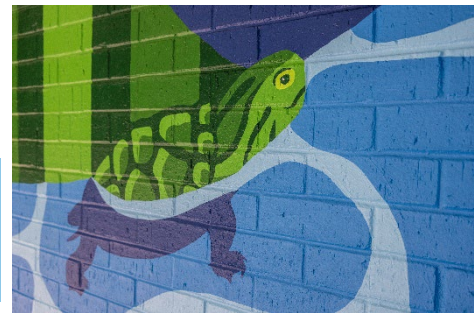
Incentives & Discipline

To promote the university's cultural values and shared expectations, OCE collaborates with the Office of General Counsel, Human Resources, and Internal Auditing and Management Consulting to triage employee reports and coordinate any subsequent investigations initiated through the Integrity Helpline.

When an investigation concludes, disciplinary action may be warranted depending on the findings. The university follows formal disciplinary procedures, which are clearly outlined in the Standards of Conduct. Specifically, the Standards for Disciplinary Action Table provides a framework for progressive discipline across a range of

workplace behaviors. This structured approach ensures disciplinary measures are applied consistently, promptly, and equitably.

To further advance awareness of the Code of Conduct and reinforce ethical workplace behavior through a top-down model, OCE launched a targeted Code of Conduct training for supervisors in 2024-25. Additionally, a Compliance and Ethics module was added to the New Employee Orientation program to ensure all new hires are introduced to the university's ethical standards and expectations from the outset.



Measure Program Effectiveness

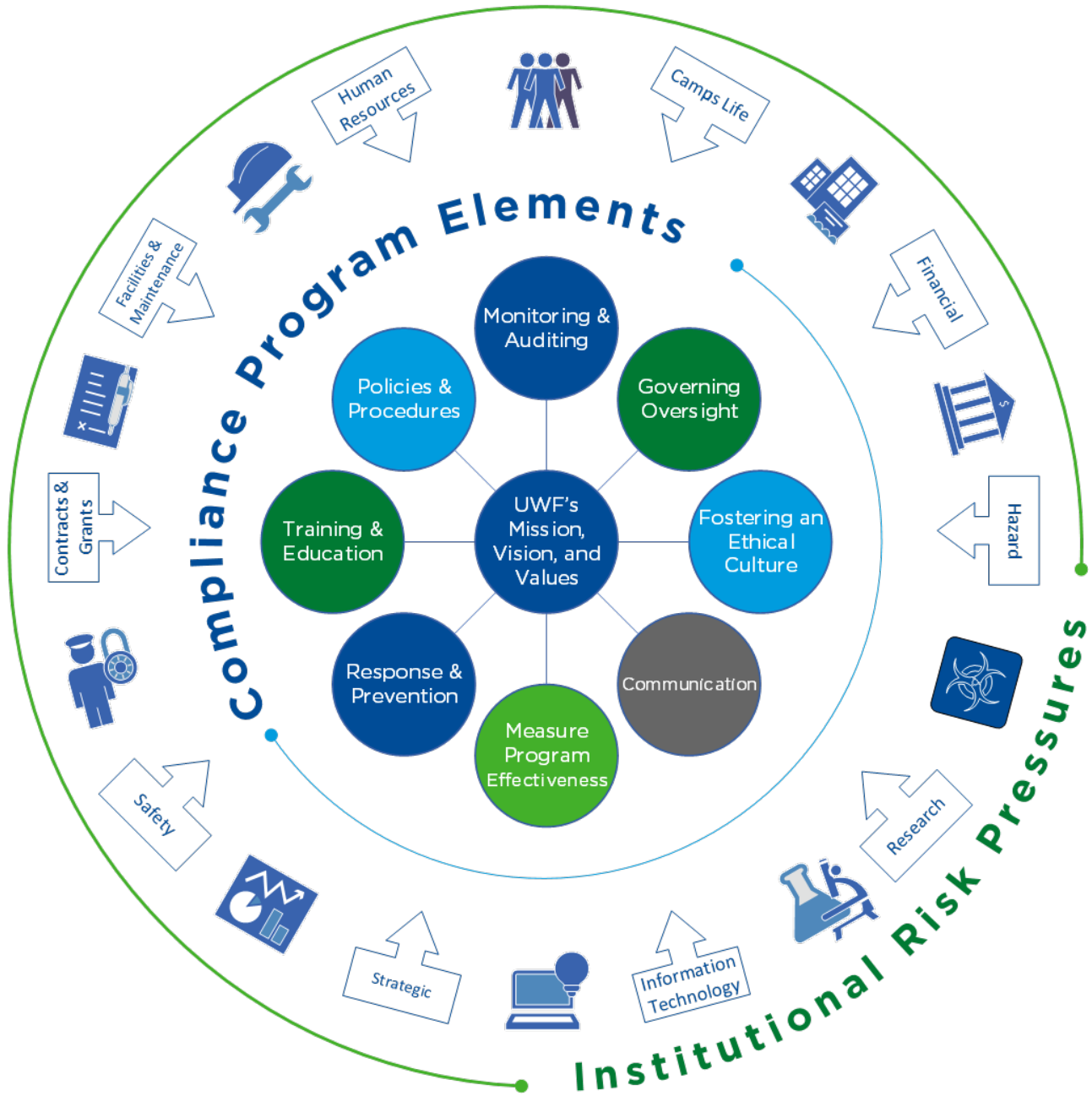
Continuous improvement is essential to the success of any program. For compliance and ethics programs in particular, this principle is critical, given the ever-evolving regulatory landscape in which they operate.

The Office of Compliance and Ethics (OCE) employs a range of tools and practices to evaluate and enhance program effectiveness. These efforts include reporting to the Board of Trustees Audit and Compliance Committee, biannual meetings with the University President, and the development of an Annual Report, Infographic, and Annual Work Plan. Together, these measures help ensure the program remains aligned with its objectives and accountable to its stakeholders.

Lastly, to further ensure long-term effectiveness, the OCE undergoes a mandatory external review every five years, as coordinated by the State University System Compliance and Ethics Consortium. OCE completed its first external review in 2023, receiving zero findings. Most notably, the review confirmed that OCE is fully meeting the performance expectations and regulatory requirements outlined in Board of Governors Regulation 4.003, State University System Compliance and Ethics Programs. the actions of the CCO over the past 5 years.

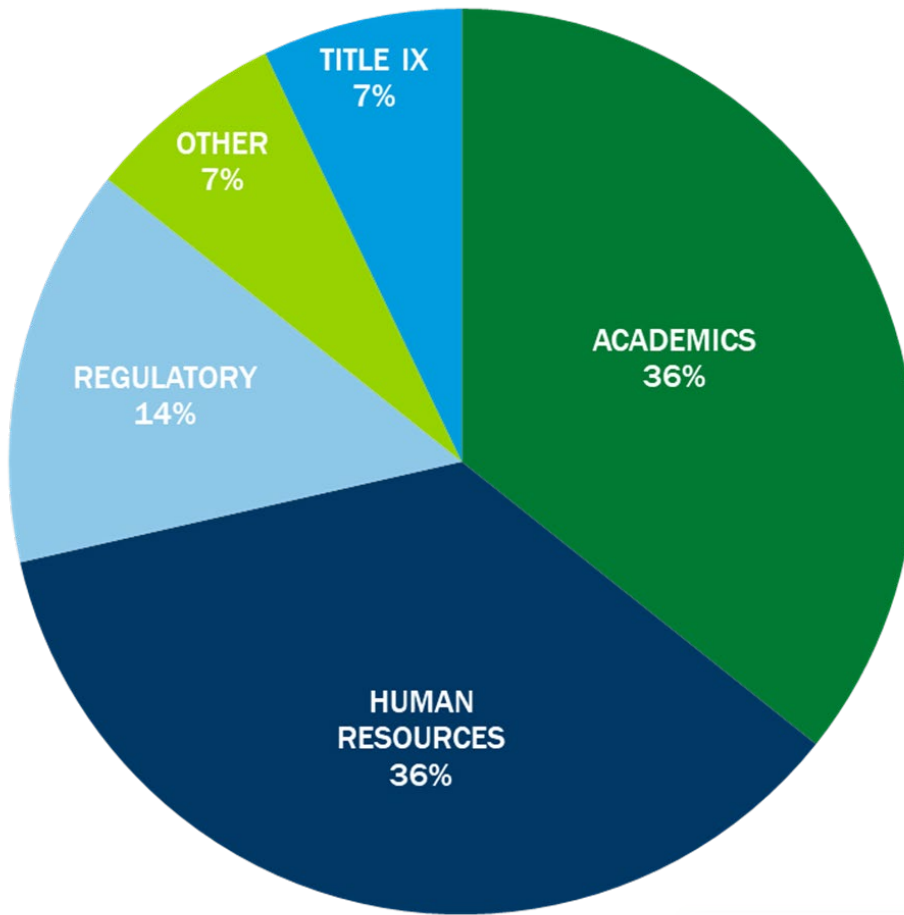
“UWF operates with fairness, respect, and integrity in all matters: Doing the right thing for the right reason.”

UWF Compliance Risk Framework

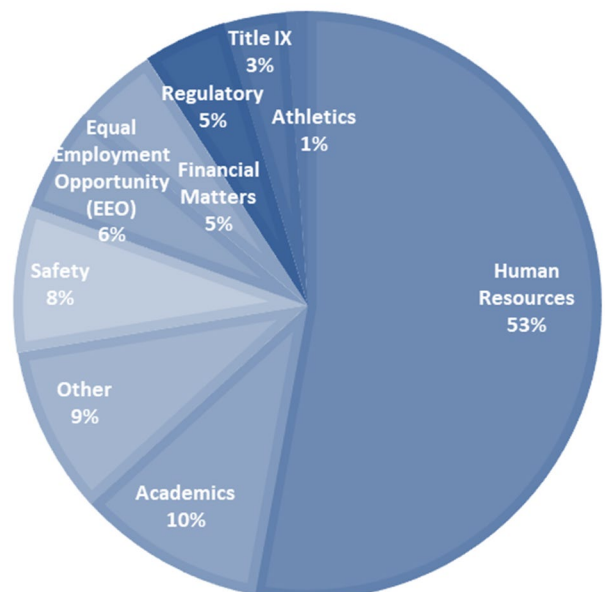


UWF Integrity Helpline Statistics

HELPLINE STATISTICS 2024 - 2025



HELPLINE STATISTICS 2015 - 2023



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OCE is on the Web!

Visit at:

uwf.edu/compliance-and-ethics

uwf.edu/eita





Office of Compliance and Ethics

2024-25 Year in Review Infographic

The Office of Compliance and Ethics ("OCE") helps maintain the integrity, reputation, and community's trust in our institution. OCE helps ensure we adhere to all relevant laws, regulations, and ethical standards, fostering a safe and fair environment for all. Furthermore, OCE helps mitigate risks, avoid legal issues, and promote transparency and accountability. These efforts enhance our institutional credibility and contribute to the overall betterment of our campus community by promoting responsible and principled behavior.



Regulatory Accountability

814
Unique Compliance
Obligations
Reviewed and Assigned
Across 65+ Compliance Partners



Open Lines of Communication

145+
Compliance
Calendar
Reminders
Issued in FY 2024-25



OCE President's Compliance Report

2025, OCE introduced a dynamic and customizable "President's Report Card" for better dissemination of Compliance Information. Report includes:

- Important Reporting Dates
- Emerging Issues and Risks, Defined
- Office Goals and Achievements
- UWF Policy Review Status
- Emerging Issues



Digital Accessibility: Procurement

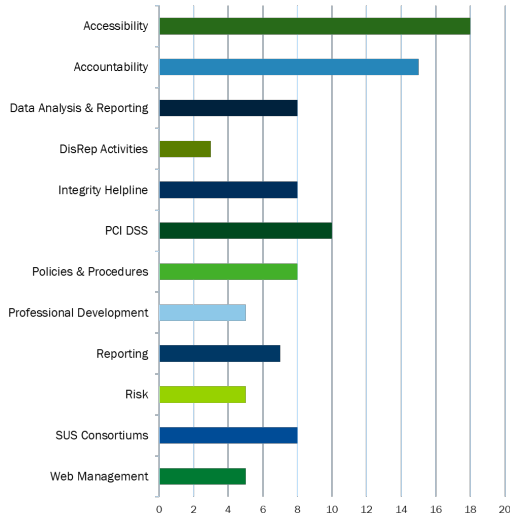
OCE Conducted Over 1000 Digital
Accessibility Contract Reviews to Date

1000+ Over 300 Conducted
in FY 2024-25

Title II Compliance | EITA Website Update | UWF.edu
Accessibility Widget | 97% AVG 24-25 compliance rating



Summary of Activities



Credit Card Data Compliance

Payment Card Data Security Compliance, Reporting, and Training

7 Unique Merchant Accounts

20+ Dedicated Devices

150+ Employees Trained Annually

7 Annual Self-Assessment Questionnaires



New 2024-25 OCE Training Initiatives

Identity Theft Prevention

- Commonly referred to as "Red Flag Training"
- Targeted Financial Employees
- Completion Percentage 95%

Supervisor Code of Conduct Training

- Targeted supervisor training RE: reinforcing workplace standards
- Increase workplace ethics awareness & promotion of the UWF Code of Conduct Policy

New Employee Orientation

- Basic Compliance and Ethics training introduced to all new hires starting February 2025
- First system-wide compliance and ethics training

Credit Card Processor Training

- 150+ trained annually

Automated Training Notifications

- Employees will start receiving automated email reminders for job-role required training

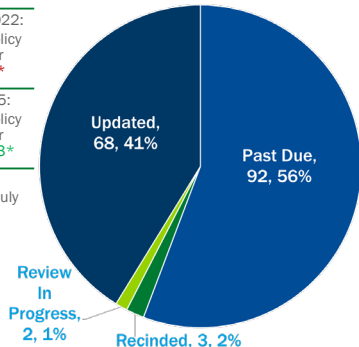


OGC Policy Review Initiative

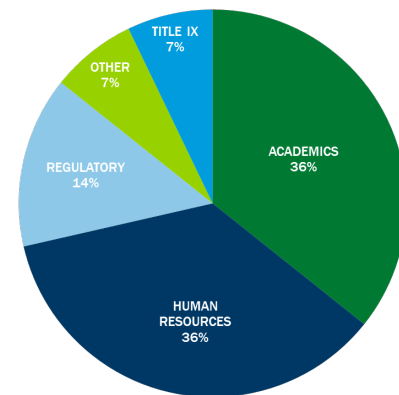
2002 – 2022:
Average policy
reviews per
year = **6.7***

2023-2025:
Average policy
reviews per
year = **23.3***

*Data
extracted July
2025



24-25 Integrity Helpline Data



**Board of Trustees
Audit and Compliance Committee
August 14, 2025**

2025-2026 Office of Compliance and Ethics Work Plan

Recommended Action:

Approve the Office of Compliance and Ethics 2025-2026 Work Plan

Background Information:

The annual Office of Compliance and Ethics Work Plan supplements annual reporting with the next year's Work Plan in order to provide stakeholders with a more holistic overview of the planned activities and operational scope of the Office of Compliance and Ethics.

Additionally, the Work Plan is specifically formatted to re-enforce compliance with the program requirements established in the Florida Board of Governors Regulation 4.003, State University System Compliance and Ethics Programs.

The updated 2025-26 Work Plan has been amended from previous iterations to reflect changes in UWF's organizational structure, OCE objectives, and working group / standing committee participation.

Implementation Plan:

None

Fiscal Implications:

Fiscal oversight by the UWF Board of Trustees

Relevant Authority:

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

Supports Strategic Direction(s):

Strategic Direction 6: Operational Excellence and Strategic Direction 7: Culture of Respect and Civility

Supporting Documents:

1. OCE 2025-26 Work Plan

Prepared by:

Matt Packard, CCEP, Chief Compliance Officer, Compliance and Ethics, mpackard@uwf.edu

Presenter:

Matt Packard, CCEP, Chief Compliance Officer

2025-26 Compliance & Ethics Work Plan

The mission of the Office of Compliance and Ethics (“OCE”) is to establish and maintain a centralized compliance and ethics function that promotes a university-wide culture of compliance, integrity, and ethical conduct. OCE is a forward-thinking function that focuses on initiatives that provide proactive safeguards, establish internal controls, and implement protective measures to mitigate risk and uphold the university’s reputation.

The purpose of the Compliance & Ethics Work Plan is to outline the elements of an effective compliance and ethics program as defined by Florida Board of Governor’s Regulation 4.003, State University System Compliance and Ethics Programs and provide specific examples of how each fundamental obligation is satisfied through a selection of OCE operational responsibilities.

Governance & Oversight	
Promote accountability among UWF employees for compliance with federal, state and local laws and regulations, and appoint knowledgeable individuals responsible for aiding in the development and implementation of a comprehensive compliance and ethics program	Serve on the UWF Enterprise Risk Management Committee.
	Chair the UWF Payment Card Industry Data Security Standards workgroup; provide guidance and policy support; administer Credit Card Processor training
	Appropriately delegate the University’s compliance obligations to accountable persons by use of the UWF Higher Education Database, Compliance Calendar and Accountability Matrix
	Provide employees with ample resources and guidance through the university’s business library and continuous communication with compliance partners.

	Serve on various standing committees and workgroups to provide compliance guidance and help achieve UWF's strategic mission
	Spearhead UWF's Electronic Information Technology & Accessibility initiative and ensure all UWF's digital offerings are accessible to all persons through the contract review process

Response, Prevention, & Enforcement

<p>Create an effective communication network that allows for the efficient dissemination of information to compliance partners and provide an easily accessible mechanism for employee reporting</p>	Administer the UWF Integrity Helpline to ensure cases are properly assigned, receive prompt attention, are thoroughly investigated, and are closed in a timely manner
	Continually maintain and promote UWF compliance and ethics website and UWF business library resources
	Maintain effective compliance communications through the use of the compliance partner network
	Issue regulatory alerts, reporting deadlines, and updates at least monthly
	Collaborate with Integrity Helpline Partners to review allegations of misconduct and support the investigation process
	Monitor the EITA web portal and respond promptly to reports of barriers to accessibility within the uwf.edu web domain

Education & Awareness

Educate the UWF community on compliance obligations, regulatory requirements, and how compliance and ethics are incorporated into, and support, UWF's strategic goals

Coordinate annual compliance and ethics training for the Board of Trustees (BOT) in accordance with state and federal regulations

Report significant instances of fraud to the President, Board of Trustees, and when applicable, to the Board of Governors in accordance with BOG Regulation, 4.001, University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement

Administer Identity Theft Prevention (ITP) and Credit Card Processor Training certifications to applicable employee populations

Provide targeted compliance and ethics training and communications to UWF employees to supplement existing employee training programs

Evaluate the effectiveness of UWF's training programs and identify potential regulatory or strategic gaps

Policies & Procedures

Work with relevant areas to maintain and develop University policies, procedures, and regulations that suitably represent UWF's commitment to ethical conduct and compliance with all applicable laws and regulations

Continuous review of UWF policies with special attention to any policy over five years old

Review, develop, and promote UWF's employee codes of conduct in order to adequately communicate the University's ethical expectations

Ensure that policies and procedures accurately reflect UWF's commitment to ethical conduct and foster a university-wide culture of compliance

	Monitor changes to the Board of Governors regulatory library and ensure UWF policies and procedures are updated as required
Auditing, Monitoring & Risk Assessment	
Identify and remediate noncompliance through annual risk assessments and develop proactive programs designed to monitor areas of risk	Utilize the UWF Compliance Database, Accountability Matrix, and Compliance Calendar to monitor compliance obligations and designate accountability
	Collaborate with the UWF Enterprise Risk Management Committee to facilitate the annual system-wide risk assessment and develop a corresponding risk heat map. Communicate the findings to senior leadership and the BOT Audit & Compliance Committee
	Conduct data analysis of past and present risk assessment data and develop an annual risk report and maintain risk dashboards
	Collaborate with the UWF Enterprise Risk Management Committee to communicate university risk data to the appropriate persons
	Work with General Counsel, Office of Human Resources, and Research Administration and Engagement to assist with the university-wide conflict of interest and outside commitment processes
Discipline and Incentives	
Promote the compliant and ethical behavior through incentives and appropriate disciplinary guidelines	Promote accountability and consistent discipline by adhering to the UWF Standards of Conduct policy
	Collaborate with UWF Integrity Helpline Partners to ensure consistent disciplinary measures during investigations

	Promote awareness of UWF policies and procedures and applicable regulatory requirements through periodic reminders and employee resources
	Identify opportunities for compliance incentives to promote ethical behavior and reinforce a university-wide culture of compliance
	Work with senior leaders to emphasize compliance and ethical behavior in their messaging and incorporate these values when conducting performance reviews
Measure Program Effectiveness	
Evaluate and report on the overall performance of the UWF compliance function and the compliance and ethics culture at UWF	Create and submit the Office of Compliance and Ethics Annual Report to the Board of Trustees Audit and Compliance Committee for approval
	Monitor, maintain, and evaluate Integrity Helpline data to identify trends and potential red flags.
	Continuously monitor the Compliance and Ethics Program's adherence to BOG Regulation 4.003
	Collaborate with SUS Compliance Consortium in a statewide compliance program benchmarking and facilitation
	Coordinate with the SUS Compliance and Ethics Consortium to carry out 5-year program evaluations

Board of Trustees
Audit and Compliance Committee
August 14, 2025

Annual Fraud Awareness Training and Antifraud Framework Update

Recommended Action:

Informational

Background Information:

Pursuant to Board of Governors Regulation 3.003 and UWF Regulation 5.040, the University is required to maintain a comprehensive fraud prevention and detection framework and provide an annual report to the Board of Trustees on its status. As part of this requirement, trustees participate in annual fraud awareness training to reinforce oversight responsibilities and support a culture of accountability and ethical conduct.

Implementation Plan:

The annual Fraud Awareness Training will be conducted in a coordinated session led by the Vice President of Finance & Administration, in collaboration with Internal Auditing & Management Consulting and the Compliance Office. It will be scheduled during a regular Board of Trustees meeting to ensure full participation and compliance with regulatory reporting requirements.

Fiscal Implications:

There are no material fiscal impacts. The training is delivered internally using existing staff and resources from the Office of Internal Auditing & Compliance and the Compliance Office, in coordination with the Division of Finance and Administration.

Relevant Authority:

- BOG Regulation 3.003, Fraud Prevention and Detection
- BOG Regulation 4.001, University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement
- UWF Regulation 5.040, Fraud Prevention and Detection
- UWF Policy FIN-13.01-06/21, Policy on Internal Controls

Supports Strategic Direction(s):

Strategic Direction 6: Operational Excellence

Supporting Documents:

1. Fraud Awareness and Internal Control PPT
2. BOG Regulation 3.003 Fraud Prevention and Detection
3. BOG Regulation 4.001 University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement
4. UWF Regulation 5.040, Fraud Prevention and Detection
5. UWF Policy, FIN-13.01-06/21, Policy on Internal Controls

Prepared by:

Betsy Bowers, Vice President, Finance & Administration, bbowers@uwf.edu

Presenter:

Betsy Bowers, Vice President, Finance & Administration



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Internal Controls and Fraud Awareness

For the Board of Trustees

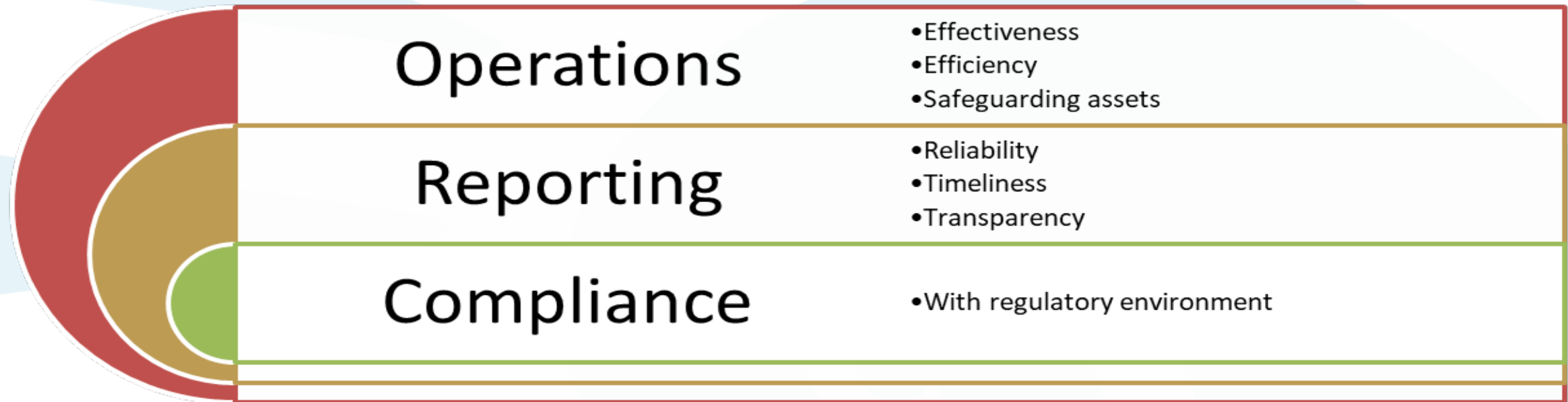
Components of Internal Control



Each must be in place and working together.

Are Internal Controls Effective?

INTERNAL CONTROL is a *process*, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to:



Management has a fundamental responsibility to develop and maintain effective internal control.

- Leave expectations undefined for the President and leadership.
 - Discuss, do not document BOT meeting minutes.
 - Do not let a difficult question get in the way of a happy meeting.
 - Rely on the 'unwritten' code of conduct.
 - Leave the president alone, they're busy after all.
 - Keep policies 'strategically vague.'
-

- Hire only “yes” individuals at the finance seat.
 - Adopt new accounting methods every quarter.
 - Avoid internal auditing overhead ...and we hate overhead.
 - Have a weak, unsupported whistleblower policy.
 - Have audit committees only at big guys schools.
 - Avoid using analytical tools for performance measurement.
 - Avoid auditor communication at all costs.
-

Fraud and Higher Ed

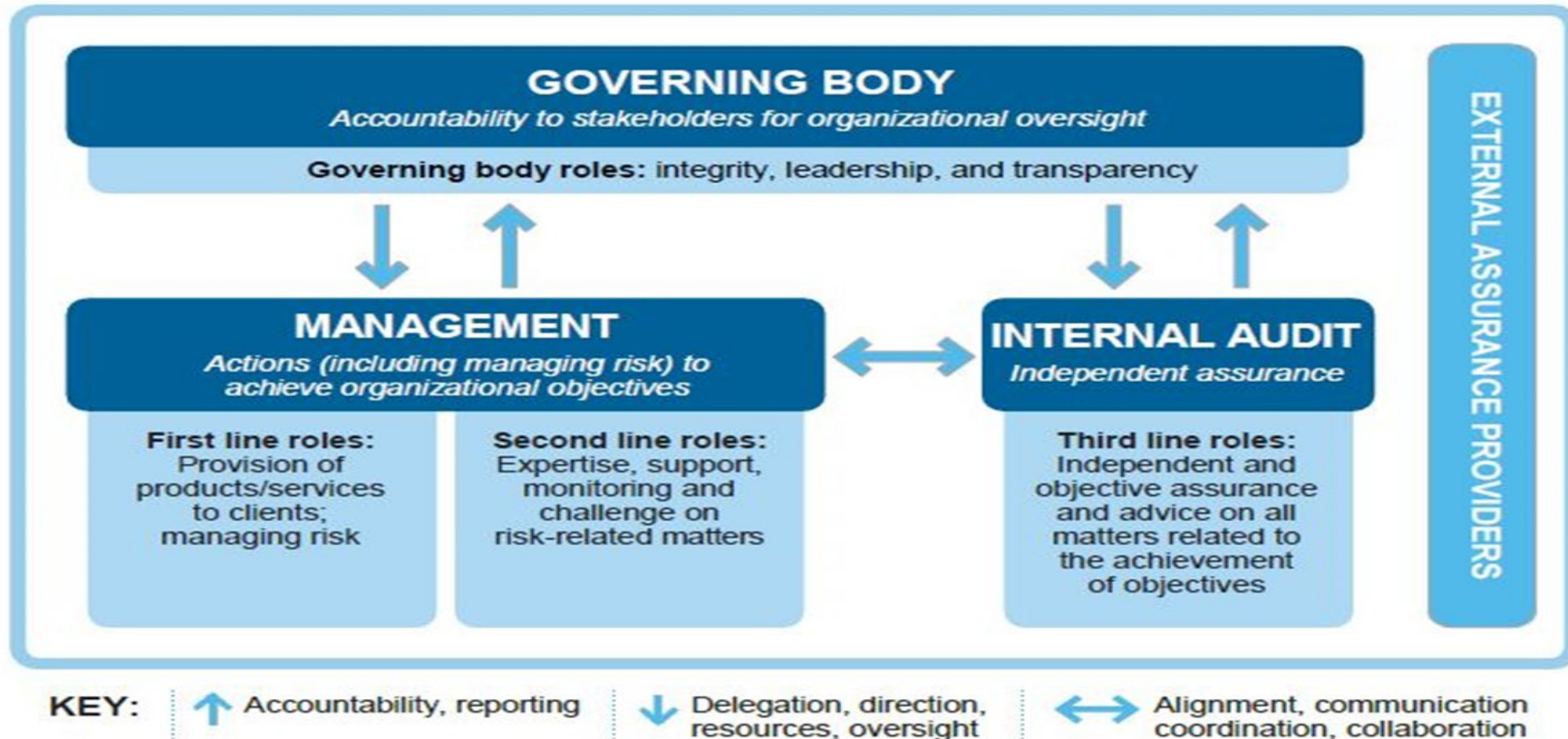


The Fraud Triangle

Types of Fraud

- **Corruption**—conflict of interest/
bribery
- **Asset Misappropriation** –misuse
of university resources
- **Fraudulent financial reporting**—
fictitious revenues, understated
reported expenses

Three Lines of Defense



Fraud Prevention Requires a Team Approach

- **Board of Trustees** –legally responsible
 - Lead by providing Tone at the Top
 - **President and senior managers** vital in the execution
 - Develop and practice internal controls
 - Develop good financial reporting to the BOT
 - **Auditors:** internal and external (Auditor General) provide essential expertise
 - Test internal controls
 - Reports of results to the BOT
 - Management letter comments
-

- Financial losses are usually covered under fidelity insurance policies (*less deductibles*)*
- **Reputational Damage**
 - University receives negative publicity (news broadcasts, social media, rating agencies, etc.)
 - Potential drop in future enrollment
 - Potential drop in advancement/ development contributions
 - Potential drop in future research funding

* For UWF, a Government Crime Binder is in place covering up to \$500,000 with a \$10,000 deductible (\$50,000 deductible for computer fraud or funds transfer fraud).

Education Fraud—Common Schemes

Scheme	Rate of Occurrence
Billing	26%
Cash Larceny	9%
Cash on Hand	12%
Check/payment tampering	12%
Corruption	49%
Expense Reimbursement	12%
Financial Statement	12%
Noncash	33%
Payroll	7%
Register disbursements	7%
Skimming	<u>2%</u>
	100%

The presence of fraud controls resulted in lower losses and quicker detection.

Source: Association of Certified Fraud Examiners, *Report to the Nation* 2024

Additional Resources for the Board

- BOT-06.02-08/14 Conflict of Interest Policy
- BOT-07.01-03/08 Code of Conduct Relating to Student Loan Practices
- BOT-13.01-09/15 Identity Theft Policy
- HR-15.04-07/21 Employee Code of Conduct
- HR-22.00-2004/07 Standards of Conduct
- HR-23.02-04/22 Outside Activities and Conflicts of Interest
- FIN-11.01-04/20 Financial Reporting
- FIN-13.01-06/21 University Policy on Internal Controls
- P-04.06-12/22 Authority to Sign Contracts
- P-10.02-07/18 Detection, Reporting and Investigating Fraud and Misconduct
- SR-01.04-12/23 Responding to Allegations of Misconduct in Research
- SA-34.01-02/15 Review and Reporting of NCAA Violations
- UWF/REG 6.0051 Standard of Conduct (*under review*)
- UWF/REG 5.040 Fraud Prevention and Detection
- BOG Regulation 3.003 Fraud Prevention and Detection
- BOG Regulation 4.001 University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement

Departmental Resources: Internal Auditing & Management Consulting and The Compliance Office

1. **Cybersecurity** – Columbia University (6/25/25), Yale-New Haven Health System (4/24/25), University of Kansas Hospital Authority and Health System (4/16/25), Radford University,
2. **Ransomware** –Western New Mexico University (4/25/25)
3. **Financial Aid** – Arizona Western College (6/09/25)
4. **Occupational Fraud** –Florida A&M (6/9/25), University of Iowa Health Care (6/04/25)

On the rise:

AI-Enabled Scams (*admissions applications, synthetic identities for federal/institutional aid, student refund scams, procurement, harvesting payroll/redirecting, fake jobs targeting students, cloning executive impersonation, etc.*)



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Comments and Questions

3.003 Fraud Prevention and Detection

- (1) The Board of Governors is committed to creating an organizational culture where risk management structures are established to prevent and detect fraud within each state university.
- (2) Fraud is defined as an intentional misrepresentation or concealment of a material fact for the purpose of obtaining a benefit that would not otherwise be received, or inducement of another to act upon the intentional misrepresentation or concealment to his or her detriment.
- (3) Each university board of trustees shall adopt a regulation establishing criteria related to appropriate institutional controls and risk management framework that provide reasonable assurance that fraudulent activities within the university's areas of responsibility are prevented, detected, reported, and investigated. The regulation should include at a minimum:
- (a) A zero-tolerance statement concerning fraudulent activity;
 - (b) A definition of fraud and a description of what constitutes fraudulent activities;
 - (c) A statement regarding the applicability of the regulation to all members of the university community, including board of trustees members, university employees, entities contracting with or doing business with the university, vendors, volunteers, and students;
 - (d) The identification of a member or unit within management responsible for designing and overseeing the university's antifraud framework/strategies;
 - (e) A delineation of responsibilities for the prevention, detection, reporting, investigation, and remediation of fraud;
 - (f) A mechanism for reporting suspected fraud and a description of the protections afforded to those who make a report in good faith;
 - (g) Actions to be taken when fraud is identified or substantiated, which may include:
 - 1. Appropriate disciplinary action in accordance with any collective bargaining agreements and/or in consultation with appropriate institutional offices;
 - 2. Recovery of assets/losses;
 - 3. Referral to and/or coordination with law enforcement; and
 - 4. Review and remediation of internal control deficiencies.
 - (h) A process for alerting, as appropriate, senior management, the board of trustees, and the Board of Governors about instances of fraud or investigative outcomes concerning fraud; and
 - (i) Periodic evaluation and reporting to the board of trustees, at least annually, of the status of the antifraud framework used and any necessary revisions to improve the framework.
- (4) The regulation shall be reviewed at least every five (5) years for currency and consistency with applicable Board of Governors and university regulations.

Authority: Section 7(d), Art. IX, Fla. Const., History – New 3-23-2021.

4.001 University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement

- (1) The Office of Inspector General and Director of Compliance (OIGC) for the State University System of Florida Board of Governors shall be organized to promote accountability, efficiency, and effectiveness, and to detect fraud and abuse within state universities. The OIGC charter is incorporated herein by this reference.
- (2) Each board of trustees shall have a process for university staff, faculty, students, and board of trustees members to report allegations of waste, fraud, or financial mismanagement to the university chief audit executive.
- (3) Significant and credible allegations are those that, in the judgment of the chief audit executive, require the attention of those charged with governance and have indicia of reliability. For significant and credible allegations of waste, fraud, or financial mismanagement within the university and its board of trustees' operational authority, the chief audit executive shall timely provide the OIGC sufficient information to demonstrate that the board of trustees is both willing and able to address the allegation(s). If the information provided by the chief audit executive does not clearly demonstrate that the board of trustees is both willing and able to address the allegation(s), then the OIGC will conduct a preliminary inquiry in accordance with section 10.2.a of the OIGC charter.
- (4) Upon the OIGC's receipt of a complaint, the OIGC will evaluate the nature of the allegation(s) to determine operational authority, proper handling, and disposition. University-related allegations will be handled as described below:
 - (a) Such allegations will be referred to the university chief audit executive for appropriate action without regard to the final responsible entity at the university. As appropriate, a copy of the referral will be provided to the chief compliance officer and general counsel. For significant and credible allegations of waste, fraud, or financial mismanagement, the chief audit executive shall provide the OIGC with university action and final case disposition information sufficient to demonstrate that the board of trustees was both willing and able to address such allegations.
 - (b) When case disposition information does not clearly demonstrate that the board of trustees was both willing and able to address significant and credible allegation(s), then the OIGC will conduct a preliminary inquiry in accordance with section 10.2.a of the OIGC charter.
- (5) Each board of trustees shall adopt a regulation which requires timely notification to the Board of Governors, through the OIGC, of any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, and other abuses made

against the university president or a board of trustees member. Such allegations will be handled as follows:

- (a) The chair of the board of trustees (or chair of the board of trustees' committee responsible for handling audit matters if the allegations involve the board chair), in consultation with the chair of the Board of Governors, shall review the matter and may ask the OIGC to conduct a preliminary inquiry, in accordance with section 10.2.a of the OIGC charter. If it is determined that an investigation is warranted, it shall take one of the following forms:
 - 1. The board of trustees will hire an independent outside firm to conduct the investigation with OIGC guidance and monitoring; or
 - 2. The OIGC will perform the investigation.
- (b) At the conclusion of such investigation, the report shall be submitted to the subject, who shall have twenty (20) working days from the date of the report to submit a written response. The subject's response and the investigator's rebuttal to the response, if any, shall be included in the final report presented to the chair of the board of trustees and the Board of Governor's Audit and Compliance Committee.
- (6) The board of trustees' regulation shall articulate how the university will address any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, and other abuses made against the chief audit executive or chief compliance officer.

Authority: Section 7(d), Art. IX, Fla. Const.; History: New 11-3-16.



Number: UWF/REG-5.040
Title: Fraud Prevention and Detection
Responsible
Department: The Division of Finance and Administration

I. General Statement:

This Regulation applies to all members of the University of West Florida (UWF) community, including trustees, employees, entities contracting with or doing business with UWF, vendors, volunteers, and students.

The Board of Trustees is committed to creating an organizational culture where risk management structures are established to prevent and detect fraud.

The Board of Trustees has “zero tolerance” for fraudulent activities.

II. Definitions:

“Fraud” is defined as an intentional misrepresentation or concealment of a material fact for the purpose of obtaining a benefit that would not otherwise be received, or inducement of another to act upon the intentional misrepresentation or concealment to his or her detriment.

Examples of fraud include but are not limited to:

1. Forgery or alteration of documents such as checks, time-sheets, contracts, purchase orders, budgets, and PCard receipts.
2. Misrepresentation of information on documents.
3. Misappropriation of funds, supplies, or any other University asset.
4. Theft, disappearance, or unauthorized destruction of any University asset.
5. Improprieties in the handling or reporting of money or financial transactions.
6. Authorization or receiving payment for goods not received or services not performed.
7. Authorizing or receiving payment for hours not worked.

8. Using personal identifying information in a manner that leads to identity theft.

III. Responsibility:

The Division of Finance and Administration is responsible for designing and overseeing the UWF anti-fraud framework and strategies. This framework includes a commitment to a culture that discourages fraud, periodic fraud risk assessments, and design of internal controls to specifically combat fraud. Evaluation of the efficacy of the anti-fraud framework will be reported to the Board of Trustees at least annually with appropriate revisions communicated to the Board of Trustees.

IV. Reporting

A variety of mechanisms exist for reporting suspected fraud, including:

1. Submitting a complaint to your supervisor;
2. Submitting an anonymous complaint via the UWF Integrity Helpline (uwf.ethicspoint.com);
3. Submitting a complaint by telephone, email, or in person with Internal Auditing & Management Consulting (850-474-2636, uwf.edu/iamc, B20W/Room 158); and
4. Submitting a complaint to the Office of the Governor or the Board of Governors via their respective Offices of Inspector General.

Anyone reporting an irregularity that is detected or suspected must act in good faith and have reasonable grounds for believing the information provided. A person who reports in good faith actual or suspected fraud or who participates in an investigation of possible fraud shall not be subject to retaliation regardless of whether the report of fraud is substantiated. Allegations made maliciously or with knowledge of their falsity will not be tolerated and appropriate disciplinary action will be taken, up to and including termination.

V. Manager Responsibility

Managers are responsible for establishing controls that serve to prevent or detect fraud and ensuring compliance with these procedures. All persons in the campus community have a duty to report suspected fraudulent activities.

VI. Response

Actions that may be taken in response to fraudulent behavior include:

1. Disciplinary action;
2. Recovery of assets and losses;

3. Referral to and coordination with law enforcement; and
4. Review of internal controls and remediation of deficiencies found therein.

VII. Internal Auditing and Management Consulting (IAMC) Office

- A. The Board of Trustees designates the Internal Auditing and Management Consulting (“IAMC”) as the official contact for reporting and investigating suspected fraudulent or wrongful acts and misconduct. University policies will be promulgated to implement this process.
- B. IAMC shall timely notify the Board of Trustees, university executive management, and the Board of Governors through the Office of Inspector General and Director of Compliance (“OIGC”) as appropriate concerning any significant and credible allegations of fraud and any investigative outcomes. “Significant and credible allegations” of fraud are those allegations as defined in Board of Governors Regulation 4.001.
- C. IAMC shall timely notify the Board of Governors, through the OIGC, of any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, and other abuses made against the President of the University or a member of the Board of Trustees. Such allegations will be handled as follows:
 1. The Chair of the Board (or the Chair of the Audit and Compliance Committee if the allegations involve the Board Chair), in consultation with the Chair of the Board of Governors, shall review the matter and may ask the OIGC to conduct a preliminary inquiry, per section 10.2.a of the BOG OIGC charter. If it is determined that an investigation is warranted, the investigation shall take one of the following forms:
 - a. The Board will hire an independent outside firm to investigate with OIGC guidance and monitoring, or
 - b. The OIGC will perform the investigation.
 2. After such investigation, the report shall be submitted to the subject, who shall have twenty (20) working days from the date of the report to submit a written response. The subject’s response and the investigator’s rebuttal to the response, if any, shall be included in the final report, which shall be presented to the Chair of the Board and the Board of Governor’s Audit and Compliance Committee.

VIII. Complaints Against Chief Audit Executive or Chief Compliance Officer

If any allegation of fraud, waste, mismanagement, misconduct, or other abuses is made against the chief audit executive or chief compliance officer, the Office of General Counsel will serve as the official contact for reporting and investigating such suspected fraudulent or wrongful acts and misconduct. If such allegation is significant and credible, the Office of General Counsel will timely

notify the Board of Governors, through the OIGC. The investigation will then be handled as described in Section VII above.

IX. Review

This regulation shall be reviewed at least every five years for currency and consistency with applicable Board of Governors and UWF regulations.

Effective Date: September 15, 2022

Authority: BOG Reg. 4.001

History: New 3/23/2017; Revised September 15, 2022

Last review: September 15, 2022



UNIVERSITY POLICY FIN-13.01-06/21

TO: The University of West Florida Community

FROM: Dr. Martha D. Saunders, President

SUBJECT: University Policy on Internal Controls

Responsible Office/Executive: Vice President, Finance & Administration

I. Applicability

This policy applies to the entire University community, including direct support organizations (DSOs).

II. Purpose

The Board of Trustees and the President of the University of West Florida (UWF) are committed to a solid structure of internal controls. UWF considers internal controls to be crucial in providing reasonable assurance regarding the safeguarding of University assets and the achievement of operational goals. Internal control is a process, effected by the University's board, administration, and other personnel, designed to provide reasonable assurance regarding the achievement of management's objectives relating to operations, performance reporting, and compliance. Within UWF, several groups and individuals play key roles in designing, implementing, monitoring, and adjusting internal controls. This policy informs all UWF employees of their responsibility to ensure compliance with the established system of internal controls.

As discussed in its 2013 position paper, *The Three Lines of Defense in Effective Risk Management and Control*, the Institute of Internal Auditors notes that:

1. Management control is the first line of defense in risk management. Management sets the "tone at the top" and makes the final decisions on internal control design and implementation.
2. The second line of defense is the various risk control and compliance oversight functions established by management to assist them by providing subject matter expertise, regulatory interpretation, and oversight, along with policy and procedure development.
3. The third line of defense is delivered by internal and external audit functions. Their role is to provide independent assurance on the effectiveness of internal controls and to evaluate whether there are opportunities for internal controls to more effectively and efficiently achieve objectives and manage risk.

III. Policy Statement

UWF is committed to maintaining appropriate internal controls to stay focused on achieving its mission and objectives while identifying positive opportunities and avoiding negative consequences. Based on their areas of responsibility and position within the University, all employees play a role in designing, implementing, adhering to, monitoring, and revising as necessary, UWF's portfolio of internal controls.

IV. Definitions

- A. **Internal Control.** A process, effected by the UWF Board of Trustees, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.
- B. **Enterprise Risk Management.** Enterprise risk management is a process, effected by an entity's board of directors, management, and other personnel, applied in a strategy setting and across the enterprise, designed to identify potential events that may affect the entity, and manage risk to be within its risk appetite, to provide reasonable assurance regarding the achievement of entity objectives.

V. Components of Internal Control

Internal control consists of five interrelated components derived from basic University operations and administrative processes as follow:

- A. **Control Environment** - The core of any educational institution is its people. They are the engine that drives the organization. Their attributes (integrity, ethical values, and competence) and the environment in which they operate determine the success of the institution.
- B. **Risk Assessment** – The University community must be aware of and deal with the risks they face. They must set objectives that integrate key activities so the total organization operates in concert. They must establish mechanisms to identify, analyze, and manage the related risks.
- C. **Control Activities** - Control policies and procedures must be established and executed to help ensure that actions necessary to achieve the institution's objectives are effectively carried out.
- D. **Information and Communication** - Surrounding these activities are information and communication systems. These enable the organization's people to capture and exchange the information needed to conduct, manage, and control its operations.
- E. **Monitoring** - The entire process must be monitored and modified as necessary. Thus, the system can react dynamically to changing conditions.

VI. Roles and Responsibilities

Clarification on the roles of key parties and areas of accountability for internal control is provided below.

- A. The **Board of Trustees** has been assigned responsibility by the Board of Governors for setting the institutional expectations for internal control, ensuring management is aware of those expectations, requiring communication channels to be open through all levels of management, and evaluating management's effectiveness at practicing an effective internal control environment and implementing effective internal control policies and procedures.
- B. **Deans, Directors, and Department Head** All heads of departments and activities are responsible for assessing risk and designing and operating the controls in the area for which they are responsible. Controls should be designed to foster the following traditional objectives: safeguard assets, mitigate risk, ensure the proper recording of financial transactions, generate accurate and timely financial information, and promote operational efficiency. The policies and procedures adopted to satisfy these requirements will be in writing.
- C. **Associate Vice President and Controller.** The Associate Vice President and Controller will conduct an annual assessment of the functionality and cost-effectiveness of internal control systems, providing reasonable assurance of the integrity of all financial processes related to the submission of transactions to the University's general ledger, submission of financial statement directive materials, compliance with laws and regulations, and stewardship over the University's assets.
- D. To maintain the accuracy and completeness of the University's accounting records, the Associate Vice President and Controller has the authority to require accounting or financial records be submitted by all employees within a reasonable time frame, review departmental financial policies and procedures and require that they be revised, and review, test and revise departmental internal control activities.
- E. **Chief Audit Executive, Internal Audit and Management Consulting.** The Chief Audit Executive, Internal Audit and Management Consulting will conduct periodic risk assessments, develop and implement audit plans to examine and evaluate internal controls and provide reports to management and the Board of Trustees on the results of such audits.
- F. **Chief Compliance Officer.** The Chief Compliance Officer will coordinate periodic risk assessments, evaluate internal controls that support compliance, and provide reports to management and the Board of Trustees on the results of such activities.
- G. **University Risk & Compliance Council** Members of the University Risk & Compliance Council guide the development of policies and procedures and other internal controls to support compliance, risk mitigation, and prevention and detection of misconduct. The Council manages the Enterprise Risk Management (ERM) process.

VII. Key Internal Control Activities

- A. **Separation of Duties.** Individual duties are separated so that one person's work routinely serves as a complementary check on another person's work. No one person has complete control over more than one key processing function or activity, such as authorizing, approving, certifying, disbursing, receiving, or reconciling. Separation of duties provides necessary checks and balances to detect errors and prevent concealment of irregularities. This concept includes both physical controls and system access controls.
- B. **Authorization and Approval.** Proposed transactions are authorized when they are proper and consistent with University policy and the University's plans. Transactions are approved by the person delegated approval authority pursuant to the University's policy on authority to sign contracts and other documents. Approval authority is usually conferred based on some special knowledge or competency and may be electronic or in writing. The timing of authorization and approval is typically before the activity or transaction taking place, to make it a preventive control.
- C. **Supporting Documentation.** Relevant documents exist to support and provide complete information about transactions. Documentation may be printed or electronic and should be sufficient to clearly explain the transaction to someone, for example, a federal auditor, inquiring about it at a later date. Documentation minimizes the risk of penalties and fines due to unsubstantiated transactions. Refer to the State of Florida's *General Records Schedule GS5 for Public Universities and Colleges* and *General Records Schedule GS1- SL for State and Local Government Agencies* for specific document retention requirements.
- D. **Supervisory Review.** Supervisors are required to review and compare actual revenue and expenditures to budgets regularly to assure fiscal accountability. Supervisors must be satisfied that they have first-hand knowledge or sufficient documentation to confirm that transactions are reasonable, necessary, and appropriate, have been charged to the correct department or project and were properly authorized and approved by their department. Also, management should compare actual performance to planned or expected results throughout the department or University and analyze significant differences.
- E. **Reconciliation.** Reconciliation is the process of comparing transactions and activity to supporting documentation. It ensures the accuracy and validity of financial information and that unauthorized changes have not occurred to transactions during processing (e.g., an unauthorized credit card refund). Further, reconciliation involves resolving any discrepancies that have been identified.
- F. **Physical Security.** University assets and records should be kept secure at all times to prevent unauthorized access, theft, loss, or damage. The security of assets and records is essential for ongoing operations, the accuracy of the information, and privacy of personal information included in some records, and in many cases, a state or federal law applies.

- G. **System and Application Security.** Access to automated UWF systems, applications, servers, databases, shared drives, and other automated or electronic resources should be based on the need to perform required duties as designated by job title, job grade, administrative level access requirements, or internal control procedure documentation. Access should be designed and periodically monitored to determine whether it is still required as a person's role changes. Access should be removed for individuals who leave the University or transfer to a different department or function.
- H. **Policies and Procedures.** Policies are the guidelines that ensure consistency and compliance with the University's strategic direction. Procedures define the specific instructions necessary to perform a task or part of a process. Together, policies and procedures ensure that a point of view held by the Board of Trustees is translated into steps that result in an outcome compatible with that view.
- I. **Training.** Employees should be properly trained and informed of departmental procedures, including those related to internal controls. Relevant and proper training allows for increased employee performance, improved personnel management, and higher levels of employee retention.
- J. **Performance Evaluation.** Supervisors meet at least annually with their employees to discuss an overall assessment of each employee's performance over the previous 12 months, to verify that the employee's job description accurately reflects the responsibilities of the position, to identify goals that have been met and those where additional effort may be required, and to identify performance, achievement, and development goals for the upcoming year. Faculty receive performance evaluations will also be conducted pursuant to collective bargaining agreements, if applicable.

VIII. Authority and Related Documents:

- A. UWF Policies (see: <https://uwf.edu/offices/board-of-trustees/policies/>) and all subsequent amendments:
 - 1. UWF Policy P-04.05-05/18 *Authority to Sign Contracts and Other Documents*
 - 2. UWF Policy P-10.02-07/18 *Detection Reporting and Investigating Fraud and Misconduct*
 - 3. UWF Policy AC-11.02-05/13 *Conflicts of Interest Policy*
 - 4. Board of Trustees Policy BOT-06-02-08/14 *Conflict of Interest Policy*
 - 5. Board of Trustees Policy BOT-07.01-03.08 *Code of Conduct*
 - 6. UWF Policy HR-15.03-08/20 *Employee Code of Conduct, Outside Activity and Conflict of Interest*
 - 7. UWF Policy HR-22.00-2004/07 *Standards of Conduct*
- B. Other Authoritative Documents
 - 1. Florida Statutes, Section 1010.01, Uniform records and accounts
<https://www.flsenate.gov/Laws/Statutes/2019/1010.01>
 - 2. State of Florida General Records Schedule GS5 for Public Universities and Colleges
<https://dos.myflorida.com/media/693588/g505.pdf>

3. State of Florida General Records Schedule GS1-SL for State and Local Government Agencies <https://dos.myflorida.com/media/703328/gsl-sl-2020.pdf>
4. Institute of Internal Auditors Position Paper: *The Three Lines of Defense in Effective Risk Management and Control* <https://na.theiia.org/standards-guidance/Public%20Documents/PP%20The%20Three%20Lines%20of%20Defense%20in%20Effective%20Risk%20Management%20and%20Control.pdf>

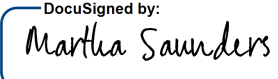
IX. Related Information

- A. The UWF Integrity Helpline <https://uwf.edu/offices/compliance-and-ethics/uwf-integrity-helpline/uwf-integrity-helpline/>
- B. Committee of Sponsoring Organizations (COSO) <https://www.coso.org/Pages/guidance.aspx>
- C. United States Government Accountability Office Standards for Internal Control in the Federal Government (the “Green Book”) <https://www.gao.gov/greenbook/overview>
- D. Office of Management and Budget (OMB) Circular A-123 - Management's Responsibility for Enterprise Risk Management and Internal Control https://obamawhitehouse.archives.gov/omb/circulars_a123_rev/
- E. Institute of Internal Controls <https://www.theiic.org/>
- F. The Institute of Internal Auditors (IIA) <https://na.theiia.org/>
- G. Information Systems and Control Association (ISACA) <https://www.isaca.org/>
- H. Association of College & University Auditors (ACUA) www.acua.org

X. LEGAL SUPPORT, JUSTIFICATION, AND REVIEW OF THIS POLICY

BOG Regulation 1.001(5), (6), (7); University of West Florida Board of Trustees *Resolution on Presidential Authority*, November 2017

This policy shall be reviewed by the Associate Vice President for Finance & Administration/Controller (AVP/Controller) every three years for its effectiveness. The AVP shall make recommendations to the Vice President for Finance and Administration for any modification or elimination.

APPROVED: 
D54A387C376848D...
 Dr. Martha D. Saunders, President

06/21/2021
 Date

History: New Policy June 2021.

Board of Trustees
Audit and Compliance Committee
August 14, 2025

Internal Auditing & Management Consulting Update

Recommended Action:

Informational

Background Information:

The purpose of this Information Item is to provide the Committee with an overview of activities within Internal Auditing & Management Consulting, as required by the department Charter.

1. Management Advisory Services – reports issued
2. Internal audits and management advisory services in progress
3. Audit follow up activities
4. External audits in progress
5. 2024/25 IAMC Annual Report
6. Miscellaneous items

Implementation Plan:

None

Fiscal Implications:

None

Relevant Authority:

IAMC Charter

Supports Strategic Direction(s):

Strategic Direction 6: Operational Excellence

Supporting Documents:

1. DAVID Certification
2. Audit Findings Status July 1, 2025
3. WUWF 06-30-25 Financial Audit – Engagement Letter
4. FDOH – Contract COHEJ Desk Audit
5. 2024-25 IAMC Annual Report

Prepared by:

David J. Bryant, Chief Audit Executive, Internal Auditing & Management Consulting

Presenter:

David J. Bryant, Chief Audit Executive

Dave Kerner
Executive Director



2900 Apalachee Parkway
Tallahassee, Florida 32399-0500
www.flhsmv.gov

Attachment IV
ANNUAL CERTIFICATION STATEMENT
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

In accordance with Section VI., Part C, of the Memorandum of Understanding (MOU) between **Department of Highway Safety and Motor Vehicles** and University of West Florida (Requesting Agency), MOU Number HSMV-0666-24, (the MOU), the undersigned, on behalf of the Requesting Agency, hereby certifies that the Requesting Agency has evaluated and has adequate controls in place to protect Personal Information available to the Requesting Agency through the DAVID system from unauthorized access, distribution, use and modification or disclosure and is in full compliance with the terms of said MOU.

Signed by:

Manny Diaz

5C95CD42CF4D42C...

Signature

Manny Diaz Jr.

Printed Name

Interim President

Title

07/14/2025

Date

University of West Florida

Name of Agency

DAVID (Government) MOU NTIS (rev. 2/16/2024)

MAS #: **MAS24-25_001**

Subject: DAVID MOU Certification 2025

Date: July 14, 2025

Client: Interim President Manny Diaz Jr.

Objective

In accordance with the Memorandum of Understanding (MOU) (HSMV-0666-24) between the University of West Florida (UWF) and the Florida Department of Highway Safety and Motor Vehicles (FLHSMV), to maintain access and use of the **Driver and Vehicle Information Database (DAVID)**, UWF is required to submit an Attestation Statement, on or before the third and sixth anniversaries of the agreement. In the years an Attestation is not required, a Certification must be submitted. 2025 is a Certification year.

Internal Auditing and Management Consulting has been charged with evaluating and certifying that the University has adequate internal controls in place to protect the personal data from unauthorized access, distribution, use, modification, or disclosure, and is in full compliance with the requirement of the above-referenced MOU.

Background

DAVID is used by the Registrar's Office, Undergraduate Admissions, and the Graduate School to verify residency and information/requirements related to students, current and prospective. UWF Police also uses DAVID, but it is for purposes outside the purview of this review of internal controls.

The University's current MOU, HSMV-0666-24, was fully executed in June 2024, and will remain in effect until June 3, 2030. This MOU requires that we submit an Attestation Statement on or before the third and sixth anniversaries of the agreement, thereby making 2027 and 2030 the years an Attestation should be submitted, and years 2025, 2026, 2028, and 2029 the years a Certification should be submitted.

Beginning with the DAVID MOU renewal in 2024, we began including both Undergraduate Admissions and the Graduate School in our reviews. Much of the user activity in DAVID originates from Admissions-related activities, while the Graduate School uses the database on a smaller scale.

Key internal controls established by the University include:

- Signed DAVID User Agreements
- Tableau report created to monitor endpoint compliance for devices accessing DAVID

Review and Testing

We examined user activity and tested a sample of names we were not initially able to identify as a current, former, or prospective UWF student. We discussed specific controls with the Office of the Registrar, Undergraduate Admissions, the Graduate School, and ITS, to ensure appropriate controls are in place. Details of these discussions are documented in our work papers. Details of the user activity testing can also be found in our work papers. DAVID User Agreements were implemented to ensure only UWF-issued devices are used to access DAVID. Details of this review can be found in our work papers. Internal controls were evaluated to determine their application and adequacy in protecting the data available in DAVID from unauthorized access, distribution, use, modification, or disclosure.

Results

We examined current DAVID user access and user activities for the week of 4/15/2024 – 4/19/2024. We examined the activity of 11 users, for a total of approximately 90 transactions. For the 11 users reviewed, we found instances where users had conducted searches outside of normal working hours. Both the Registrar's Office and Undergraduate Admissions have indicated that this is a common practice in their areas, and of no concern. The Graduate School indicated that there should not be any searches conducted outside of "normal" working hours unless they are in a "backlog." We did not observe any searches outside of "normal" working hours for the Graduate School.

There were 26 names for which we could not readily identify the purpose of their search. To provide some assurance that these searches were appropriate, we selected a sample for testing. We judgmentally selected five names for the Associate Registrar to research. She was able to provide the reason for each of the five searches, including their relationship to a student.

The *ITS – Endpoint Compliance/Computer Groups* Tableau report is used to monitor whether the devices used to access DAVID meet the University's Endpoint Computing Workstation policy (IT-06.02-05/23). This report replaces the previous procedure of sending the list of the devices to ITS for a review of compliance. Devices found not to be in compliance with the University's Endpoint standards were provided to the Associate Registrar for follow-up. Necessary updates were performed.

We evaluated compliance with the DAVID User Agreement requirement. Using both UWF's list of active DAVID users and FLHSMV's list of active DAVID users, we performed a reconciliation to determine any discrepancies between the records. None were noted. We then obtained the User Agreement(s) for each active user. We compared the devices listed on each User Agreement to the Tableau report *ITS – Endpoint Compliance/Computer Groups*, to establish that each device assigned to an active DAVID user has a corresponding User Agreement. There were several devices that appeared on the Tableau report that were not captured on User Agreements. These

discrepancies were sent to the Associate Registrar for advisement. Where necessary, updated User Agreements were provided.

We evaluated compliance with the MOU by examining whether the Registrar's Office was completing Quarterly Quality Control Review Reports within 10 days of the end of the quarter. All applicable Quarterly Quality Control Review Reports were submitted within 10 days of the end of the quarter. During one quarterly review, the Registrar's Office noted a UWF employee had accessed DAVID to review their personal information. This unauthorized access was reported to FLHSMV and was appropriately addressed. This matter appeared to be an isolated incident.

Conclusion

Generally, the internal controls over DAVID appear to be sufficient. Based on our review it appears information is being safeguarded from unauthorized access, distribution, use, modification, and disclosure.

A handwritten signature in black ink, reading "David G. Bryant". The signature is written in a cursive, flowing style with a horizontal line extending from the end.

David Bryant, CIA, CFE, CPA, CGFM, CGAP, CRMA
Chief Audit Executive

UWF IAMC
Outstanding Findings Summary
July 1, 2025

	Audit ID	Finding #	FindingTitle	Report Issued	Initial Implementation Date	Revised Implementation Date
	Current Follow-Ups					
1	23-24_008 Procurement Competitive Negotiations	2	Standardize Team Folders	06/26/24	04/30/25	07/31/25
2	23-24_008 Procurement Competitive Negotiations	1	Update SOPs Related to Solicitations	06/26/24	04/30/25	09/30/25
3	24-25_006 Foreign Travel & Screening of Foreign Researchers	2	Submission of INTRAV Requests	06/24/25	10/10/25	10/10/25
4	23-24_008 Procurement Competitive Negotiations	3	Provide for Staffing	06/26/24	11/30/24	10/31/25
5	24-25_005 Third Party Risk Management	1	Lack of a TPRM Policy and Procedure Framework	06/02/25	05/31/26	05/31/26
6	24-25_005 Third Party Risk Management	2	Lack of a Third Party Vendor Risk Assessments	06/02/25	05/31/26	05/31/26
7	24-25_005 Third Party Risk Management	3	Failure to Validate Vendor Taxpayer Identification Numbers (TINS)	06/02/25	05/31/26	05/31/26
8	24-25_005 Third Party Risk Management	4	Lack of Internal Controls to Validate Changes to a Vendor's File	06/02/25	05/31/26	05/31/26
9	25-26_002 International Affairs	1	Recruitment Program Profit/Loss	06/11/25	06/30/26	06/30/26

	Implemented since 7/1/24 (for reporting purposes)					
10	23-24_007 Onboarding of New Hires / Training	4	Communication Tool for Onboarding Parties	06/20/24	Implemented	
11	24-25_002 Construction Expenses (Bldg. 54 Fire Mitigation)	1	Missing Signatures from CCCO & Procurement Purchase Change Orders	12/16/24	Implemented	
12	24-25_002 Construction Expenses (Bldg. 54 Fire Mitigation)	2	Contractor Payment Applications: Signatures Absent	12/16/24	Implemented	
13	24-25_002 Construction Expenses (Bldg. 54 Fire Mitigation)	3	Improper Calculation of Overhead & Profit (OH&P) Fee	12/16/24	Implemented	
14	23-24_007 Onboarding of New Hires / Training	2	Additional NEO Topics	06/20/24	Implemented	
15	23-24_007 Onboarding of New Hires / Training	3	Update Policy HR-20.02-9/15	06/20/24	Implemented	
16	23-24_007 Onboarding of New Hires / Training	1	Mandatory NEO	06/20/24	Implemented	
17	23-24_007 Onboarding of New Hires / Training	5	Non-Compliance Vulnerable Person Training	06/20/24	Implemented	
18	23-24_001 IT Incident Response Management	3	Testing of Disaster Recovery Plan	10/06/23	Implemented	
19	24-25_003 NSA Grant CAE-Cybersecurity	1	Written Policies & Procedures	10/15/24	Implemented	
20	24-25_003 NSA Grant CAE-Cybersecurity	2	Separation of Revenue Duties	10/15/24	Implemented	
21	AG2025_005 IT Operational Audit	1	Security Controls	07/25/24	Implemented	
22	24-25_002 Construction Expenses (Bldg. 54 Fire Mitigation)	4	Insurance & Bond	12/16/24	Implemented	
23	24-25_004 Chemical and Environmental Safety	1	EH&S Written Job Procedures	04/15/25	Implemented	
24	24-25_004 Chemical and Environmental Safety	2	State Fire Marshal Violations - Residence Halls	04/15/25	Implemented	
25	24-25_004 Chemical and Environmental Safety	3	Villages Temporary Shoring Up	04/15/25	Implemented	



June 30, 2025

Public Telecommunications Entity, WUWF-FM
Operated by the University of West Florida

You have requested that we audit the basic financial statements of WUWF-FM (the Station), a Public Telecommunications Entity operated by the University of West Florida, as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Station's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the basic financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with GAAS. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis.

Supplementary information other than RSI will accompany the Station's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

1. Statement of Functional Expenses

Public Telecommunications Entity, WUWF-FM
Operated by the University of West Florida
June 30, 2025
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Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS.

As part of an audit in accordance with U.S. GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Station's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

Public Telecommunications Entity, WUWF-FM
Operated by the University of West Florida
June 30, 2025
Page 3

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that the entity expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report.
4. For including the auditors' report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
10. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Public Telecommunications Entity, WUWF-FM
Operated by the University of West Florida
June 30, 2025
Page 4

Reporting

We will issue a written report upon completion of our audit of the Station's basic financial statements. Our report will be addressed to the governing body of Station. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Reporting on Key Audit Matters

Management has not requested that we communicate key audit matters in our auditors' report for this fiscal year.

Significant Risks Identified

We have identified the following preliminary significant risks of material misstatement as part of our audit planning:

- Override of internal controls by management
- Improper revenue recognition due to fraud
- Improper functional classifications of expenses and reasonableness of allocation method
- Improper journal entry activity to cover up fraudulent disbursements hidden as debits to revenue accounts and/or to record fraudulent revenue items or reclassify revenue items improperly for CPB reporting purposes
- Incorrect recording of transactions between affiliate stations and the University

Our final communication of significant risks identified will take place upon completion of our audit.

Examination—Corporation for Public Broadcasting

You have requested that we examine the Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support for the Station for the fiscal year ended June 30, 2025. We are pleased to confirm our acceptance and understanding of this examination engagement by means of this letter. Our examination will be conducted with the objective of expressing an opinion as to whether management's assertion that the Schedule of Non-Federal Financial Support for the Station is presented fairly, in all material respects, in accordance with the CPB's Financial Reporting Guidelines for the applicable fiscal year.

Examination—Corporation for Public Broadcasting—Practitioner Responsibilities

We will conduct our examination in accordance with the attestation standards established by the American Institute of Certified Public Accountants. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing and extent of procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement of management's assertion, whether due to fraud or error.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

Public Telecommunications Entity, WUWF-FM
Operated by the University of West Florida
June 30, 2025
Page 5

However, we will inform you of any material noncompliance with laws or regulations, uncorrected misstatements, fraud, and when relevant to the subject matter, internal control deficiencies that comes to our attention, unless clearly inconsequential.

Our responsibility is limited to the period covered by our examination and does not extend to any other periods.

Examination—Corporation for Public Broadcasting—Management Responsibilities

Our examination will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the information presented in the Schedule of Non-Federal Financial Support in accordance with CPB guidelines;
2. For the design, implementation, and maintenance of internal control to prevent, or detect and correct, misstatement of the Schedule of Non-Federal Financial Support due to fraud or error;
3. For selecting and determining the suitability and appropriateness of the criteria upon which the Schedule of Non-Federal Financial Support will be evaluated; and
4. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the Schedule of Non-Federal Financial Support such as records, documentation, and other matters and that you are responsible for the accuracy and completeness of that information;
 - b. Additional information that we may request from management for the purpose of the examination; and
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain evidence.

As part of our examination process, we will request from management written confirmation concerning representations made to us in connection with the examination.

Examination—Corporation for Public Broadcasting—Reporting

We will issue an electronic report via CPB's Integrated Station Information System upon completion of our examination of whether management's assertion that the Schedule of Non-Federal Financial Support for the Station is presented fairly, in all material respects, in accordance with the CPB's Financial Reporting Guidelines. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Engagement Administration, Fees, and Other

We understand that Station's employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents or support for any other transactions we select for testing.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to

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distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

During the course of the engagement, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the basic financial statements are issued.

Kevin Warren is the service leader for the audit services specified in this letter. The service leader's responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

We estimate that our fees for these services not to exceed \$20,000. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. Every effort will be made to keep our time at a minimum, consistent with the engagement requirements, and will not exceed the following amounts:

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness, and accuracy of the Station's records, and, for example, the number of general ledger adjustments required as a result of our work. We will also need your personnel to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments and/or untimely assistance will result in an increase of our fees. To the extent these items also impact our audit timeline, they may result in changes to the audit engagement team and affect our ability to meet CPB or other deadlines.

This engagement fee does not include bookkeeping assistance, maintenance of fixed assets or other assistance we may provide related to adjustments or assisting when supporting schedules do not agree to the general ledger. Fees for these services, if needed, will be on an hourly basis and will be billed separately and would be agreed to in advance before any such services were performed.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the Station's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

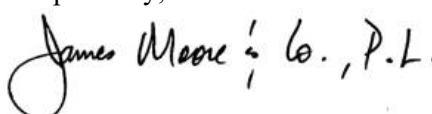
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The audit documentation for this engagement is the property of James Moore & Co., P.L. and constitutes confidential information. However, we may be requested to make certain audit documentation available to a grantor or their designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by laws or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Moore & Co., P.L. personnel. We will notify you of any such request. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

This engagement letter includes the attached James Moore & Co., P.L. Standard Terms and Conditions as Attachment A which is incorporated and made a part of this engagement letter by reference.

We appreciate the opportunity to be of service to the Station and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectfully,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of the Station.

Signed by:
David J. Bryant
By 92D140DB57BF47C...

Title Chief Audit Executive

Date 06/30/2025

Attachment A
James Moore and Co., P.L.
Standard Terms and Conditions

The terms and conditions set forth below are incorporated into the engagement letter agreement pursuant to which James Moore & Co., P.L. ("JMCO", the "Firm") will provide services to WUWF-FM (the Station), a Public Telecommunications Entity operated by the University of West Florida, ("Client").

1. **Management's Responsibilities** – Management of Client is responsible for establishing and maintaining an effective internal control system. JMCO services may include advice and recommendations which management may or may not adopt. Client's management shall be fully and solely responsible for applying independent business judgment with respect to the services and work product provided by JMCO, to make implementation decisions, if any, and to determine further courses of action with respect to any matters addressed in any advice, recommendations, services, reports, or other work product or deliveries to Client. Management is responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the engagement to JMCO. Client should retain all the documents, canceled checks, and other data that form the basis of income and deductions. If the engagement also includes tax services, these records may be necessary to prove the accuracy and completeness of tax returns to a taxing authority. Client has final responsibility for the tax return(s) and; therefore should review the return(s) carefully before signing and filing.
2. **Responsible Person** – Client designates the individual signing the engagement letter ("Representative") as the individual to whom JMCO should look to provide information, communicate, and answer questions. Client understands that JMCO will rely on the Representative designated above and that decisions by the Representative may be beneficial to some and detrimental to others. JMCO is directed to rely on the Representative for all Client decisions including but not limited to tax treatments, allocation of income and expense items, tax elections and accounting treatments. All communication with the Representative is deemed to be communication with Client.
3. **Advice in Writing** – JMCO only provides advice for Client to rely upon in writing. Casual discussions of tax, accounting or other issues and informal communication are not advice upon which Client can rely. Client agrees that the only advice from JMCO upon which Client may rely is written advice received from JMCO on our letterhead or via e-mail.
4. **Unencrypted E-Mail Use Authorized for Communication** – In connection with this engagement, JMCO may communicate with Client or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, JMCO cannot guarantee or warrant that e-mails from JMCO will be properly delivered and read only by the addressee. Therefore, JMCO specifically disclaims and waives any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted by JMCO in connection with the performance of this engagement. In that regard, Client agrees that JMCO shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. During the term of this engagement Client may elect by notification in writing to JMCO to suspend or terminate the use of e-mail.

5. **Cooperation** – Client agrees to cooperate with JMCO in the performance of JMCO services for the Client, including providing JMCO with reasonable facilities and timely access to Client’s data, information and personnel. Client shall be responsible for the performance of Client’s employees and agents and for the accuracy and completeness of all data and information provided to JMCO for purposes of this engagement. In the event that JMCO is unable to obtain required information on a timely basis JMCO may revise its estimate of fees, alter the services required and/or terminate the engagement.
6. **Independent Contractor** – Client and JMCO are both independent contractors and neither Client nor JMCO are, or shall be considered to be, an agent, distributor or representative of the other. Neither Client nor JMCO shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
7. **Payment of Invoices** – JMCO will bill Client for professional services, expenses, and out-of-pocket costs on a monthly basis. Payment is due within 30 days of the date on the billing statement. JMCO reserves the right to suspend work or terminate the engagement in the event that payment is not received within 30 days of the date on the billing statement. JMCO may also suspend work or terminate the engagement if information furnished is not satisfactory for JMCO to perform work on a timely basis. JMCO will notify Client if work is suspended or terminated. If JMCO elects to terminate the engagement for nonpayment or for any other reason provided for in this letter, the engagement will be deemed to have been completed for purposes of payment being due from Client. Upon written notification of termination, even if JMCO has not released work product, Client will be obligated to compensate JMCO for all time expended and to reimburse JMCO for all out-of-pocket costs through the date of termination. Suspension of work or termination of the engagement may result in missed deadlines, penalties/interest along with other consequences and Client agrees that suspended work or termination of the engagement shall not entitle Client to recover damages from JMCO. All fees, charges and other amounts payable to JMCO hereunder do not include any sales, use, value added or other applicable taxes, tariffs or duties, payment of which shall be the sole responsibility of Client, excluding any applicable taxes based on JMCO’s net income or taxes arising from the employment or independent contractor relationship between JMCO and JMCO’s personnel. A late payment charge of 1½% per month will be assessed on any balance that remains unpaid after deduction of current payments, credits, and allowances after 90 days from the date of billing. This is an Annual Percentage Rate of 18%.
8. **Confidential & Proprietary Information** – Client and JMCO both acknowledge and agree that all information communicated by one party (the “Disclosing Party”) to the other (the “Receiving Party”) in connection with this engagement shall be received in confidence, shall be used only for purposes of this engagement, and no such confidential information shall be disclosed by the Receiving Party or its agents or personnel without the prior written consent of the other party. Except to the extent otherwise required by applicable law or professional standards, the obligations under this section do not apply to information that: (a) is or becomes generally available to the public other than as a result of disclosure by the Receiving Party, (b) was known to the Receiving Party or had been previously possessed by the Receiving Party without restriction against disclosure at the time of receipt thereof by the Receiving Party, (c) was independently developed by the Receiving Party without violation of this agreement or (d) Client and JMCO agree from time to time to disclose. Each party shall be deemed to have met its nondisclosure obligations under this paragraph as long as it exercises the same level of care to protect the other’s information, except to the extent that applicable law, regulations or professional standards impose a higher requirement. JMCO may retain, subject to the terms of this Paragraph, one copy of Client’s confidential information required for compliance with applicable professional standards or internal policies. If either Client or JMCO receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the other party’s confidential information, such party shall (if permitted to do so) provide written notice to the other of such demand in order to permit it to seek a protective order. So long as the notifying party gives notice as provided herein, the notifying party shall be entitled to comply with such demands to the extent permitted by law, subject to any protective order or the like that may have been entered into in the matter. In the event that Client wishes to assert

a privilege or Client fails to respond and JMCO asserts the privilege on Client's behalf, Client agrees to pay for all expenses incurred by JMCO in defending the privilege, including, by way of illustration only, JMCO's attorney's fees, court costs, outside adviser's costs, penalties and fines imposed as a result of Client asserting the privilege or Client's direction to JMCO to assert the privilege. JMCO's techniques, judgments, methodology, and practices relating to its engagement practices are agreed by Client and JMCO to constitute proprietary confidential business information in the nature of trade secrets, security measures, systems and procedures which are in the nature of competitive interests which would impair the competitive business of JMCO should the information be released. Notwithstanding the foregoing, the terms of this paragraph shall not apply to contravene any statute or regulation.

9. **Disclosures** – Certain communications involving advice are privileged and not subject to disclosure. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, Client, Client's employees or Client's agents may be waiving this privilege. To protect this right to privileged communication, please consult with JMCO or an attorney prior to disclosing any information about JMCO advice. Should Client determine that it is appropriate for JMCO to disclose any potentially privileged communication; Client agrees to provide JMCO with written, advance authority to make that disclosure.
10. **Force Majeure** – Neither Client nor JMCO shall be liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any government agency or authority.
11. **Indemnification** – Client, its officers and directors hereby agrees to indemnify; agrees to pay for the defense (with counsel of JMCO's choosing) of JMCO, (including JMCO's principals, employees and authorized agents) and agrees to hold JMCO harmless from any and all suits, claims, actions, proceedings, liabilities, judgments, losses and costs whatsoever (including but not limited to attorneys' fees and litigation costs) arising in connection with any services performed or products provided by JMCO pursuant to, or under the cover of this engagement letter (Indemnity) as described in this paragraph. This Indemnity relates only to circumstances (1) in which there is a knowing misrepresentation by Client and/or its management relating to this engagement (2) arising out of or relating to claims by Client's employees or former employees/contractors for our critiques of employee performance and (3) third party use of JMCO work product. The foregoing indemnity is intended to apply to the extent not contrary to applicable law and/or regulations governing the provision of professional services. This provision shall survive the termination of this engagement for a period of five years. Notwithstanding the foregoing, the provisions of this paragraph shall not apply to Client when JMCO provides attest services to a Securities Exchange Commission Registrant Public Entity, Employee Benefit Plan, Bank, Credit Union or any other entity for which the terms of this paragraph shall be prohibited by law or regulation.
12. **Errors, Fraud, Theft, Embezzlement, Illegal Acts** – Unless a Statement of Work specifically obligates JMCO to search for fraud, theft, embezzlement and/or illegal acts, JMCO services cannot be relied upon to disclose errors, fraud, theft, embezzlement or other illegal acts that may exist, nor will we be responsible for the impact on our services of incomplete, missing, or withheld information, or mistaken or fraudulent data provided from any source or sources. However, we will inform you of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention.
13. **Document Retention and Ownership** – The parties agree that JMCO will endeavor to retain documents and records in accordance with the Firm's Record Retention and Destruction Policy. Client agrees that after the specified period of retention expires (typically seven (7) years), documents and records may not be available. However, the related engagement records will not be destroyed regardless of the retention period, if JMCO has knowledge of potential or pending legal action and/or investigation by a regulatory agency, and it has been determined by the Firm that the records in question are relevant to said legal action and/or investigation. If it is determined that the records in

question are relevant to the legal action and/or investigation, the Firm will impose a litigation hold on the records thereby suspending the scheduled destruction of the records. As potential or pending legal action or an investigation may not be public knowledge, we request that you inform us of any such legal action or investigation in a timely manner. Likewise, we request that you inform us when all legal action or investigation has been concluded so that the Firm can release the litigation hold and the records related to our engagement can be destroyed in accordance with our Record Retention and Destruction Policy. JMCO does not retain original client records or documents. Records prepared by us specifically for you as part of this engagement (for example, financial statements and other financial reports, tax returns, general ledgers, depreciation schedules, etc.) and other supporting records prepared by JMCO (for example, adjusting entries and related support, data combining schedules, calculations supporting amounts in tax returns and financial statements, letters, memos and electronic mail, etc.) will remain part of the engagement records. When any records are returned or provided to you, it is your responsibility to retain and protect them for possible future use, including potential examination by any government or regulatory agencies. JMCO owns and retains the rights to JMCO's internal working papers; any information created by JMCO is not the property of Client. In the event that documents are requested by the Representative or any other individual considered by law or regulation to be our client we will furnish the documents readily available in the Client file (which shall not include any obligation on JMCO's part to undertake a search of JMCO's electronic document and email files) to the requesting party.

14. **Hosting of Client Data** – JMCO does not Host, is not the custodian of, and accepts no responsibility for Client financial and non-financial data. Client acknowledges that it has sole responsibility for the storage and preservation of its financial and non-financial data.
15. **Professional Standards** – JMCO will perform this engagement in accordance with the professional standards applicable to the engagement including those standards promulgated by the American Institute of Certified Public Accountants. In the event that issues arise that present a conflict of interest and/or a potential for breach of professional standards it may become necessary to terminate or suspend services of this engagement. We will notify you if this issue arises.
16. **Information Shared with Professional Service Affiliates** – JMCO's professional service affiliates include James Moore Advisory, LLC which offers professional services including Human Resources, Technology and Data Analytics. From time-to-time JMCO shares information about entity (not individuals) clients such as name, address, email address, industry identifiers, enterprise size, contacts and phone number information with our professional service affiliates in connection with outreach programs to inform of services available through JMCO and its affiliates. No confidential financial information is shared with our affiliates unless you engage an affiliate to provide services at which time information necessary to provide services is shared between JMCO and its professional service affiliates. By signing the engagement letter, you expressly consent to the sharing of general information with JMCO's professional service affiliates about JMCO entity clients. If you do not agree to the sharing of information with our professional service affiliates, inform us and we will not share identified information.
17. **Use of Third Party Providers** – In the normal course of business, JMCO uses the services of third-parties and individual contractors, which are not employees of JMCO. Those services are performed at various levels and in various aspects of JMCO's engagements including bookkeeping, tax return preparation, consulting, audit and other attest services and clerical and data entry functions. It is possible that during the course of the engagement JMCO may utilize such third-party and individual contractor sources. Additionally, the engagement will, of necessity, require JMCO to handle confidential information and JMCO expects third-party service providers and individual contractors to maintain the confidentiality of such information. To be reasonably assured that unauthorized release of confidential client information does not occur, JMCO requires those individuals and third-party service providers to enter into a written agreement to maintain the confidentiality of such information. Client acceptance of this arrangement acknowledges and accepts our handling of confidential Client information including access by third-party and individual service providers.

- 18. Limitation of Liability and Actions** – Neither party may assert against the other party any claim in connection with this engagement unless the asserting party has given the other party written notice of the claim within one (1) year after the asserting party first knew or should have known of the facts giving rise to such claim. Notwithstanding anything to the contrary, JMCO’s maximum aggregate liability in this engagement (regardless of the nature of the any claim asserted, including contract, statute, any form of negligence, tort, strict liability or otherwise and whether asserted by Client, JMCO or others) shall be limited to twice the sum of the fees paid to JMCO during the term of this engagement. In no event shall JMCO be liable for consequential, incidental, special or punitive loss, damage or expense (including, without limitation, lost profits, opportunity costs, etc.) even if JMCO had been advised of their possible existence. This provision shall survive the termination of this agreement. Notwithstanding the foregoing, the provisions of this paragraph shall not apply to Client when JMCO provides attest services to a Securities Exchange Commission Registrant Public Entity, Employee Benefit Plan, Bank, Credit Union or any other entity for which the terms of this paragraph shall be prohibited by law or regulation.
- 19. Mediation** – Prior to resorting to arbitration or litigation that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement the parties agree to attempt resolution of any dispute in mediation administered by and conducted under the rules of the American Arbitration Association (AAA) in mediation session(s) in Alachua County, Florida. Unless the parties agree in writing to the contrary, the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. The results of any such mediation shall be binding only upon agreement of each party to be bound. Each party may disclose any facts to the other party or to the mediator that it in good faith considers reasonably necessary to resolve the dispute. However, all such disclosures shall be deemed in furtherance of settlement efforts and shall not be admissible in any subsequent proceeding against the disclosing party. Except as agreed to in writing by both parties, the mediator shall keep confidential all information disclosed during mediation. The mediator shall not act as a witness for either party in any subsequent proceeding between the parties. The costs of any mediation proceeding shall be shared equally by the participating parties.
- 20. Binding Arbitration** – All disputes not resolved by mediation (as described above) arising out of and/or related to the services and/or relationship with JMCO and Client will be resolved through binding arbitration. The parties agree that they are irrevocably voluntarily waiving the right to a trial by jury by entering into this voluntary binding arbitration agreement. The arbitration proceeding shall take place in Alachua County, Florida. The arbitration shall be governed by the provisions of the laws of Florida (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the substantive law of Florida shall be applied without reference to conflicts of law rules. In any arbitration instituted hereunder, the proceedings shall proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the American Arbitration Association (AAA), except that discovery shall be limited to identification of witnesses, exchange of expert reports, deposition of experts only, exchange of documents in the Client file and interrogatories and shall not include any exchange of e-mail or any requirement to produce or search for e-mail. Any Dispute regarding discovery, or the relevance or scope thereof, shall be determined by the Arbitration Panel (as defined below). For amounts in dispute less than One Million Dollars, the arbitration shall be conducted before a single arbitrator appointed as a neutral by the AAA. The single arbitrator shall be both a licensed attorney and a licensed certified public accountant at the time of appointment as the arbitrator. If the amount in dispute is One Million Dollars or more, the arbitration shall be conducted before a panel of three persons, all panel members must be members of the AAA’s panel of neutrals with one arbitrator selected by each party (party selection shall be completed within twenty days of receipt of the panel nominees from the AAA or, failing party selection the panel members shall be appointed by the AAA), and the third member of the panel will be selected by the AAA will be licensed as a certified public accountant at the time of appointment to the panel (the “Arbitration Panel”). The party-selected arbitrators shall be treated as neutrals. The Arbitration Panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a

state or federal court. The parties also waive the right to punitive damages and the arbitrators shall have no authority to award such damages or any other damages that are not strictly compensatory in nature. In rendering their award the Arbitration Panel shall issue a reasoned award. The Arbitration Panel is directed to award attorneys' fees and costs along with the costs of the arbitration proceeding to the prevailing party as determined by the Arbitration Panel. The confidentiality provisions applicable to mediation shall also apply to arbitration. The award issued by the Arbitration Panel may be confirmed in a judgment by any federal or state court of competent jurisdiction. In no event shall a demand for arbitration be made after the date on which the initiation of the legal or equitable proceeding on the same dispute would be barred by the applicable statute of limitations or statute of repose or this agreement. For the purposes of applying the statute of limitations or repose or this agreement, receipt of a written demand for arbitration by the AAA shall be deemed the initiation of the legal or equitable proceeding based on such dispute.

21. **Employees** – Both Client and JMCO agree that they will not employ any employee of the other within one year of the employee's last day of employment with the other, unless mutually agreed upon in writing. Employment of a former employee within one year of the employee leaving the other party may cause significant economic losses and/or breach of professional standards for JMCO and potential economic loss and/or potential conflicts of interest for Client. If this provision is breached, client will pay 3 months' salary of the employee to JMCO.
22. **Posting and Distribution of Information** – JMCO's permission is required prior to distribution or posting of JMCO work product. If Client plans to distribute or post online any of JMCO's work product, a copy of the document, reproduction master or proof will be submitted to JMCO not less than seven days prior to distribution or posting to provide JMCO sufficient time for our reading and approval prior to distribution or posting. If, in our professional judgment, the circumstances require, we may withhold our written consent. Client agrees that prior to posting an electronic copy of any of JMCO's work product, including but not limited to financial statements and our report(s) thereon, that Client will ensure that there are no differences in content between the electronic version posted and the original signed version provided to management by JMCO. Except as prohibited by law and/or regulation, client agrees to indemnify JMCO, defend using counsel of JMCO's choosing and hold JMCO harmless from any and all claims that may arise from any differences between electronic and original signed versions of JMCO's work product.
23. **Assignment** – Neither party may assign any of its rights or obligations under the terms of this engagement without the prior written consent to the other.
24. **Additional Work** – From time to time Client may request that JMCO undertake to complete additional work. In the event that such work is undertaken without a separate written engagement understanding then the terms of this engagement letter shall govern the additional work.
25. **Entire Agreement** – This engagement letter constitutes the entire understanding between the parties regarding the JMCO services and supersedes all prior understandings relating to JMCO services. No amendment, modification, waiver or discharge of the terms of this engagement letter shall be valid unless in writing and signed by authorized representatives of both parties. This understanding has been entered into solely between Client and JMCO, and no third-party beneficiaries are created hereby. In the event any provision(s) of the terms of this document shall be invalidated or otherwise deemed unenforceable, such finding shall not cause the remainder of this document to become unenforceable. The proper venue for all actions involving the relationship between JMCO and Client are the tribunals of principal jurisdiction in Alachua County, Florida. This engagement and the relationship between the parties shall be construed and enforced in accordance with, and governed by Florida law without giving effect to Florida's choice of law principles. This document may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this document must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties and all other persons or entities required by law. An electronically transmitted signature or acknowledgment will be deemed an acceptable original for purposes of binding the party providing such electronic signature.

June 2, 2025

**To: Felisha Dickey, Contract Manager
FDOH – Cancer Prevention and Control Program**

**From: David J. Bryant, Chief Audit Executive
UWF – Internal Auditing & Management Consulting**

**Re: FDOH Contract No: COHEJ
Programmatic and Administrative Monitoring – Desk Review**

Ms. Dickey,

We are in receipt of your notification of Desk Review and Administrative Request for Documents related to Contact No: COHEJ. While the following information and documents in the associated attachment are responsive to your request, these materials may not be the only materials responsive to the request, as UWF addresses these matters in many other related materials. In response to your request, we have included the following documents in our attachment:

1. Public Access to Records Policy
 - a. UWF Policy – GC-01-05-09 – Public Records
 - b. UWF Procedures – Public Records Requests – Department Instructions
 - c. UWF Webpage – Records Management
 - d. UWF Webpage – Sunshine Law and Public Records
2. Equal Employment Opportunity Order
 - a. UWF Policy – HR-04.01-07/20 – Reasonable Accommodation and ADA Compliance
 - b. UWF Policy – P-13-.09-02/20 – Prohibition of Discrimination, Harassment, and Retaliation
3. E-Verify System
 - a. UWF Policy – HR-20.03-02/25 – Recruitment, Selection, and Appointment
 - b. UWF E-Verify Company Profile
 - c. UWF Contract General Terms and Conditions
 - d. UWF Webpage – Recruitment
4. Pro-Child Act of 1994 – Indoor Smoking Restrictions
 - a. UWF Policy SA-35.02-12/19 – UWF Smoke, Vapor, and Tobacco Free Campus Policy
 - b. UWF Webpage – Tobacco-Free Campus
5. Record Retention Policy
 - a. UWF Policy – FIN-03.02-02.14 – Records Management
 - b. UWF Policy – GC-01.05-09/23 – Public Records

- c. UWF Contract General Terms and Conditions
 - d. UWF Webpage – Records Management
- 6. Liability Insurance
 - a. UWF General Liability Insurance – Certificate of Coverage
- 7. Purchasing from PRIDE
 - a. UWF Statement on Purchasing from PRIDE
- 8. Attestation of Independent Capacity
 - a. UWF Independent Capacity of Contractor Attestation
- 9. HIPAA Attestation
 - a. UWF Health Insurance Portability Accountability Act (HIPAA) Attestation

Please feel free to contact me should you have any questions or require additional information.



David J. Bryant
Chief Audit Executive

INDEPENDENT CAPACITY OF CONTRACTOR ATTESTATION FORM - 02

Contracting Company Name: University of West Florida
Address: 11000 University Parkway
Pensacola, Florida 32514
Phone: (850) 474-2000

In accordance with Section I.N of the standard contract with the Florida Department of Health, I, Dr. Martha Saunders, an authorized representative of the provider, do hereby attest that my response to the following statement is true, complete, and accurate to the best of my belief for contract(s) FDOH Contract No: COHEJ.

1. In the performance of this contract, the provider is an independent contractor and is held solely liable for the performance of all tasks contemplated by this contract(s), which are not the exclusive responsibility of the Department.
2. Except where the provider is a state agency, the provider, its officers, agents, employees, subcontractors, or assignees, in the performance of the contract, shall act in the capacity of an independent contractor and not as an officer, employee, or agent of the State of Florida. Nor shall the provider represent to others that it has the authority to bind the department unless specifically authorized to do so.
3. Except where the provider is a state agency, neither the provider, its officers, agents, employees, subcontractors, nor assignees are entitled to state retirement or state leave benefits, or to any other compensation of state employees as a result of performing the duties and obligations of this contract (s).
4. The provider agrees to take such actions as may be necessary to ensure that each subcontractor of the provider will be deemed to be an independent contractor and will not be considered or permitted to be an agent, servant, joint venturer, or partner of the State of Florida.
5. Unless justified by the provider and agreed to by the department in Attachment I, the department will not furnish services of support to the provider, or its subcontractor or assignee.
6. All deductions for social security, withholding taxes, income taxes, contributions to the unemployment compensation funds, and all necessary insurance for the provider, the provider's officers, employees, agents, subcontractors, or assignees shall be the responsibility of the provider.

If the fact that false information has been furnished or that there has been suppression of any factual information in the attestation form comes to notice at any time during the service of a contractor, the services would be liable to be terminated.

By signing this Attestation, (1) you certify that you have read this Attestation and applied a valid, legal signature; (2) you agree to be governed by all of the terms of this Attestation.

Signed by:

Martha Saunders

Authorized Signature

President

Title

06/02/2025

Date

HEALTH INSURANCE PORTABILITY ACCOUNTABILITY ACT
(HIPAA) ATTESTATION – FORM 01

Contracting Company Name: University of West Florida
Address: 11000 University Parkway
Pensacola, Florida 32514
Phone: (850) 474-2000

In accordance with Section I.C.2.i of the standard contract with the Florida Department of Health, I, Dr. Martha Saunders, an authorized representative of the provider, do hereby attest that my response to the following statement is true, complete, and accurate to the best of my belief for contract(s) FDOH Contract No: COHEJ.

If the HIPAA regulations apply to the Provider’s organization, please sign the attestation below:

- 1. The Provider is in compliance with the Health Insurance Portability Accountability Act as well as all regulations promulgated within 45 CFR Parts 160, 162, and 164.

If the fact that false information has been furnished or that there has been suppression of any factual information in the attestation form comes to notice at any time during the service of a contractor, the services would be liable to be terminated.

By signing this Attestation, (1) you certify that you have read this Attestation and applied a valid, legal signature; (2) you agree to be governed by all of the terms of this Attestation.

Authorized Signature Title Date

If the HIPAA regulations do not apply to the Provider’s organization, please sign the attestation below:

Signed by: Martha Saunders President 06/02/2025
Authorized Signature Title Date

Mission:

To protect, promote & improve the health of all people in Florida through integrated state, county & community efforts.



Ron DeSantis
Governor

Joseph A. Ladapo, MD, PhD
State Surgeon General

Vision: To be the **Healthiest State** in the Nation

May 27, 2025

Dr. Martha Saunders, President
University of West Florida
11000 University Parkway
Pensacola, Florida 32514

Re: Programmatic and Administrative Monitoring – Desk Review
Contract No: COHEJ

Dear Dr. Saunders:

We are in the process of completing a programmatic and administrative monitoring review pursuant to Section I.D. of the standard contract with the Department. This monitoring review will be conducted as a Desk Review at the State Health Office in Tallahassee.

The purpose of this review is to examine pertinent documents and procedures to determine compliance with the programmatic and administrative terms and conditions of the contract. The review will cover the period from October 1, 2024 – March 31, 2025. At the conclusion of the review, we would appreciate the opportunity to discuss with you and other appropriate individuals any issues noted during the review.

To facilitate the review process, please identify a designated person to contact for coordinating information requests. Please provide the items listed on the enclosed Request for Documents. These items must be received by the Department by Monday, June 2, 2025.

Thank you in advance for your cooperation in this matter. If you have any questions regarding this letter or any other aspect of the monitoring review, please feel free to contact me at (850) 245-4368.

Sincerely,

Felisha Dickey, Contract Manager
Cancer Prevention and Control Program

Enclosures

cc: Shay Holloway, Director of Community Health Promotion
Laura Corbin, Bureau Chief of Tobacco Free Florida



The following documents must be received by the Florida Department of Health by Monday, June 2, 2025. Documents can be sent electronically to Felisha Dickey at Felisha.Dickey@flhealth.gov.

Request for Documents - Administrative

A. Administrative Policies:

1. A Public Access to Records policy, procedure or any supporting documentation evidencing that the Provider is in compliance with Chapter 119 F.S.
2. Organizational policy, procedure or any supporting documentation evidencing that the Provider is in compliance with the President's Executive Order 11246, Equal Employment Opportunity Order.
3. Organization policy, procedure, or any supporting documentation evidencing that the Provider utilizes Homeland Security's E-Verify system to verify the employment eligibility of all hired employees used by the Provider under this Contract. Organization policy, procedure, or any supporting documentation evidencing that related subcontractors, if authorized under this Contract, include a requirement that subcontractors performing work under this Contract utilize E-Verify system to verify employment eligibility of all newly hired employees.
4. Organizational policy, procedure or any supporting documentation evidencing that the Provider is in compliance with the Pro-Child Act of 1994 – Indoor Smoking Restrictions.
5. A Record Retention policy, procedure or any supporting documentation evidencing that the Provider is in compliance with Section I.D.2 of the standard contract.
6. The Certificate of Liability insurance which indicates policy coverage for the contract term.
7. Any policies or procedures regarding purchasing from PRIDE.
8. Please review and sign the enclosed "Attestation of Independent Capacity" form.
9. Please review and sign the enclosed "HIPAA Attestation" form.

2024/25 Annual Report

University of West Florida
Internal Auditing & Management Consulting



David J. Bryant

CIA, CFE, CPA, CGFM, CGAP, CRMA

CONTACT INFO

Internal Auditing & Management Consulting
11000 University Parkway
Building 20W, Room 157
Pensacola, FL 32514
Phone: (850) 474-2638
Email: DBryant1@uwf.edu

Message from the CAE

I joined UWF as Chief Audit Executive in May 2025 and am excited at the prospect of enacting the work plan and getting to know more about the operations of my alma mater, UWF. I would like to acknowledge and thank former CAE, Mrs. Cynthia Talbert, for her many years of dedication and leadership to the IAMC office and the internal auditing profession. I wish her good health and happiness during her retirement.

It is my pleasure to present the 2024/25 Annual Report for UWF Internal Auditing & Management Consulting. This report is being submitted pursuant to BOG 4.002(8), which requires the chief audit executive to prepare a report summarizing the activities of the IAMC Office for the prior year.

IAMC completed seven routine audits, three quarterly purchasing card audits, three management advisory services, and addressed three investigations of complaints. During our follow-up activities throughout the year, we noted that management had implemented sixteen of our previous audit recommendations. In addition to our audit work, IAMC staff participated in a variety of University committees, continued professional education courses, and other professional and community advocacy efforts.

IAMC activities conform to the Institute of Internal Auditing's Global Internal Audit Standards, which require an annual confirmation of independence to the Board of Trustees. IAMC reports functionally to the UWF Board of Trustees and administratively to the President. The BOT Audit & Compliance Committee continues to provide tremendous support, enabling our department to serve as an effective and independent resource.

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Executive Summary

IAMC is governed by UWF's Board-approved charter and BOG Regulation 4.002 and conforms to the Global Internal Audit Standards of the Institute of Internal Auditors (IIA). The department provides assurance and advisory services to enhance risk management, internal controls, and governance.

Audits Completed (7 Total)

- **Performance-Based Funding Data Integrity**
- **NSA Cybersecurity Grant**
- **Building 54 Fire Mitigation**
- **Chemical & Environmental Safety**
- **Third-Party Vendor Risk Management**
- **International Affairs Budget**
- **Foreign Travel Screening**

Purchasing Card Audits

- **Change in Methodology** – Transition to University-wide focus
- **Three audits conducted**
- **Testing** – Tested 150+ transactions
- **Observations** – Minor compliance issues with expense report submissions and approvals

Management Advisory Services

- **Endpoint Computing Workstation Protection**
- **Driver and Vehicle Information Database (DAVID) Certification**
- **Annual Quality Assurance Self-Assessment**
- **UWF Integrity Helpline and Investigations**

Key Performance Indicators

- **Audit Plan** – 88% completion
- **Audit Effort** – 93% of time spent on audits, exceeding goal of 90%
- **Follow-Up** – 16 audit recommendations implemented this year: nine still in progress
- **Staff Experience** – Average 15 years of audit experience
- **Staff Certifications** – Six professional certifications (e.g., CIA, CPA, CFE)
- **Continuing Professional Education** – 54 average training hours per auditor
- **Professional Activity** – All staff engaged in 3+ professional organizations

Resources and Staffing

- **Financial** – FY 2024–25 Budget: \$510,715 (96% personnel costs)
- **Staffing** – CAE transition. One auditor departed. Two new hires joining in August and September 2025
- **Financial and staffing are appropriate for current plan execution**

Community Engagement

- **USO Snack Drive** – Continued support for UWF's USO Snack Drive for military travelers
- **Fraud Seminars** – Hosted two fraud-focused seminars with 60+ attendees per event
- **ACFE Student Night** – Co-hosted event, awarding \$4,000 in scholarships to UWF students

Looking Ahead

- **External Quality Assessment** – Scheduled for Fall 2026
- **Follow-Up** – Nine audit recommendations still outstanding; all tracked monthly
- **Continued commitment to compliance, professional growth, and service to the University**

Governing Guidelines

The Internal Auditing & Management Consulting function at the University is governed by various authoritative guidelines to which it must conform. These guidelines include:

Board of Governor's Regulation 4.002 – State University System Chief Audit Executives

This regulation sets forth the requirement for a chief audit executive at each state university. It includes the requirements for the establishment and content of a charter for the internal auditing function. In addition, it establishes the reporting structure for the chief audit executive and the various duties and responsibilities of the chief audit executive and the internal auditing function. Lastly, **the regulation establishes the requirement for this annual report, which is to be prepared by September 30 each year.**

Internal Auditing & Management Consulting Charter

The IAMC Charter, which was originally approved by the by the UWF Board of Trustees on June 19, 2003, establishes the mission of the internal auditing function. This Charter further details the organization, independence and objectivity, authority, scope of work, and duties and responsibilities of the chief audit executive and internal auditing function. In addition, the Charter dictates that IAMC shall adhere to the Global Internal Audit Standards, as promulgated and published by the Institute of Internal Auditors, Inc. The Charter is required to be reviewed and approved by the UWF Board of Trustees Audit and Compliance Committee at least every three years. **The Charter was last reviewed and approved at the Committee's May 16, 2024, meeting.**

The Institute of Internal Auditors' Global Internal Audit Standards

The Institute of Internal Auditors has established the International Professional Practices Framework, which organizes the IIA's body of knowledge on the professional practice of internal auditing. The Framework includes the Global Internal Audit Standards, the IIA Topical Requirements, and other Global Guidance. At the heart of the IIA Standards are fifteen guiding principles that enable effective internal auditing. Each principle is supported by standards that contain requirements, considerations for implementation, and examples of evidence of conformance. Together, these elements help internal auditors achieve the principles and fulfill the Purpose of Internal Auditing. **IAMC must conform to the Global IIA Standards.**

Audits Completed

Communicating Results

Global IIA Standard 11.3

The chief audit executive must communicate the results of internal audit services to the board and senior management periodically and for each engagement as appropriate. The following audits from the approved annual work plans were completed during the fiscal year:

National Security Agency Grant – Cybersecurity

Report issued October 15, 2024

Our objectives were to review the adequacy and effectiveness of internal controls over review of grant expenditures and other charges, grant documentation retained on file, training of staff who manage grant financial activities, compliance with the grant agreement, and compliance with applicable laws, rules, and regulations. We made two recommendations.

- We recommended that certain job procedures be formalized in writing.
- We recommended better separation of revenue duties be developed.

Building 54 Fire Mitigation Construction Expenses

Report issued December 16, 2024

Our objectives were to evaluate the adequacy and effectiveness of internal controls over review and approval of contractor payments, consistency of contractor payments with the contractual agreement, review and approval of change orders, validity of funding sources used, and compliance with relevant laws, regulations, and policies for construction projects and expenses. We made four recommendations.

- We recommended additional efforts related to obtaining all required approval signatures on Purchase Change Orders and internal Construction Contractor Change Orders.
- We recommended additional efforts related to obtaining all required approval signatures for Contractors' Application and Certification for Payment requests.
- We recommended re-computation of the overhead and profit on the monthly Contractors' Application and Certification for Payment requests.
- We recommended updates of Standard Operating Procedures related to contractor builder's risk insurance and bond payments.

Performance Based Funding Data Integrity 2024

Report issued January 27, 2025

The Board of Governors requires this annual audit. We evaluated the completeness, accuracy, and timeliness of data file submissions to the Board of Governors, from which ten Performance Metrics are computed. Controls were found to be strong over the processes used to collect and submit data to the Board of Governors. We made no recommendations.

Chemical and Environmental Safety

Report issued April 15, 2025

Our objectives were to review the adequacy and effectiveness of internal controls over lab safety standards, lab incidents, research safety, student training, fire and life safety, workplace injuries and occupational safety, and compliance with relevant laws, rules, and regulations. We made three recommendations.

- We recommended that certain procedures be formalized in writing.
- We recommended that procedures related to the remediation of State Fire Marshal violations be developed.
- We recommended that temporary repairs at UWF apartment residences be periodically inspected by a qualified person until permanent repairs can be completed.

Third Party Vendor Risk Management

Report issued June 2, 2025

Our objectives were to review the adequacy and effectiveness of internal controls over the performance of third-party due diligence reviews, risk assessments performed for third-party vendors, ongoing monitoring of third-party vendor's performance, appropriate contract review by University staff, protections included in contracts with third-party vendors, protection of sensitive data shared with or accessed by third-party vendors, and compliance with relevant laws, rules, and regulations. We made four recommendations.

- We recommended that the Office of Procurement and Contracts collaborate with the Office of General Counsel, Information Technology Services, and any other stakeholder departments, to develop and implement a comprehensive Third-Party Vendor Risk Management Policy and Procedures framework.
- We recommended that Procurement and Contracts develop and document a third-party vendor risk assessment process to evaluate potential vendor relationships prior to onboarding them, with a focus on business relationships that are high in inherent risk.
- We recommended that Procurement and Contracts validate TINs by using the application provided by the Internal Revenue Service.

- We recommended that Procurement and Contracts implement a procedure to ensure that, before changes to vendor information are made, the changes are properly documented, independently verified, with proper separation of duties.

International Affairs Budget

Report issued June 11, 2025

Our objectives were to review the adequacy and effectiveness of internal controls over revenue generated by the program and budgeting activities. We made one recommendation.

- We recommended that International Affairs collaborate with the Controller's Office to develop a fully costed profit and loss statement on an annual basis, including direct and indirect costs, for the international student recruitment program.

Foreign Travel and Screening of Foreign Researchers

Report issued June 13, 2025

The Board of Governors required this audit. Our objectives were to evaluate whether the University has complied with the requirements of Board of Governors' Regulation 9.012 "Foreign Influence." We made one recommendation.

- We recommended that the Research Integrity Office, in collaboration with Human Resources, develop verbiage to be disseminated campus-wide to remind those engaging in employment-related international travel and employment-related foreign activities of the requirement to submit the International Travel Support Request prior to their travel event.

Purchasing Card Audits

Reports issued July 17, 2024, October 7, 2024, and April 14, 2025

Our objectives were to determine the extent of compliance with University purchasing card requirements by cardholders and approvers. Beginning with the 2023/24 year, IAMC modified its audit methodology for purchasing card audits. Audits shifted from individual departments to a University-wide focus. This shift was the result of prior audit results and a strengthening in procedures and internal controls because of a change in the software application the University utilizes to facilitate and automate various purchasing card activities.

For the three audits issued, we tested approximately 150 transactions. During these audits, we noted:

- Cardholders who had not submitted expense reports to the approvers by required dates
- Expense reports which had been submitted to approvers that were not approved by the required dates
- Other minor compliance matters, none of which appeared to be pervasive

Management Advisory Services

Communicating Results

Global IIA Standard 11.3

The chief audit executive must communicate the results of internal audit services to the board and senior management periodically and for each engagement as appropriate.

IAMC management advisory services are consulting activities to help the University improve operations, governance, risk management, and control processes. These services are designed to add value and improve organizational effectiveness. They focus on providing advice, guidance, and recommendations to management on various aspects of the University's operations. The following management advisory services were completed or substantially completed during the year:

Quality Assurance – Annual Self Assessment

Report issued October 8, 2024

Our objectives were to perform an internal review of quality assurance for the activities of IAMC. We concluded that IAMC is in compliance with the Standards of the Institute of Internal Auditors related to ongoing and periodic internal assessments of quality. See additional information in the Quality Assessment section of this annual report.

Endpoint Computing Workstation Protection

Report issued January 31, 2025

Our objectives were to follow up on computing devices identified by University Information Technology Services as noncompliant with Endpoint Computing Workstation Policy IT-06.02-05/23. Our engagement resulted in all noncompliant devices being appropriately remediated.

Driver and Vehicle Information Database (DAVID) Certification

Report issued July 14, 2025

Our objectives were to evaluate and certify that the University has adequate internal controls in place to protect the personal data from unauthorized access, distribution, use, modification, or disclosure, and is in full compliance with the requirements of the associated contract with the Florida Department of Highway Safety and Motor Vehicles. We determined that the internal controls over DAVID appear to be sufficient. Based on our review it appeared information is being safeguarded from unauthorized access, distribution, use, modification, and disclosure.

UWF Integrity Helpline and Investigations

Global IIA Standard 9.1

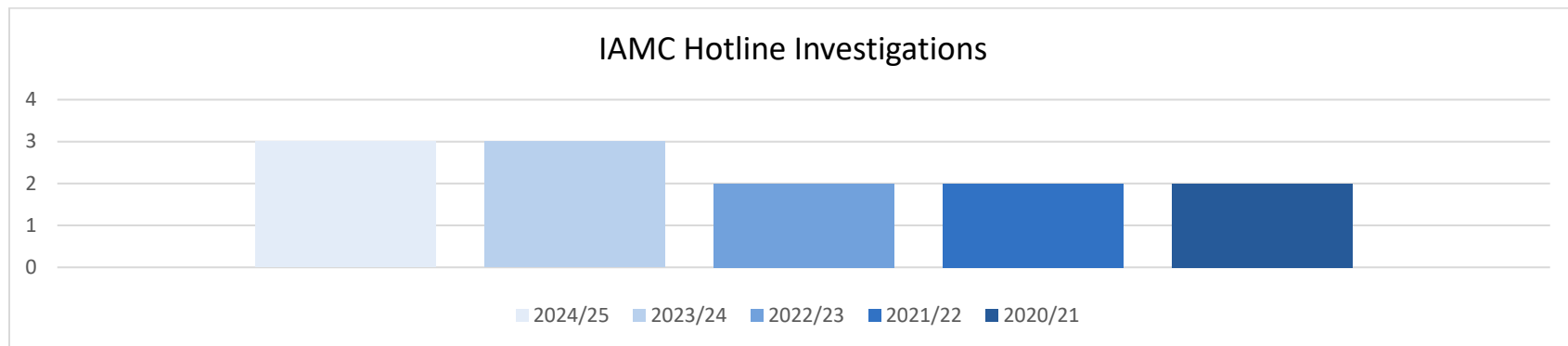
The chief audit executive must understand the organization's governance, risk management, and control processes. To understand governance processes, the chief audit executive must consider how the organization promotes an ethical culture.

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

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. Each university, in coordination with its board of trustees, shall designate a senior-level administrator as the chief compliance officer. The chief compliance officer is the individual responsible for managing or coordinating the Program.

An ethics hotline promotes ethical behavior within an organization by providing a confidential and anonymous channel for employees to report concerns about misconduct or unethical practices. These hotlines are a key component of a strong ethics and compliance program, fostering a culture of transparency and accountability. UWF uses a variety of mechanisms to receive complaints, including a hotline for faculty and staff. Communications from the Ethics Point Integrity Helpline are coordinated through an outside party. A UWF resource group, which includes the chief audit executive, assigns complaints for investigation as necessary. Pursuant to Board of Governors Regulation 4.001(1), allegations of waste, fraud, or financial mismanagement are investigated by the university chief audit executive.

In 2024/25, IAMC investigated three complaints. This number does not include all complaints to the hotline, only those which were assigned to IAMC for investigation.



Key Performance Indicators

Global IIA Standard 12.2 – Performance Measurement

The chief audit executive must develop objectives to evaluate the internal audit function's performance. The chief audit executive must develop a performance measurement methodology to assess progress toward achieving the function's objectives and to promote the continuous improvement of the internal audit function.

Internal Audit Plan Measures

Global IIA Standard 9.4

The chief audit executive must create an internal audit plan that supports the achievement of the organization's objectives. The chief audit executive must review and revise the internal audit plan as necessary and communicate timely to the board and senior management.

KPI: Completion of audits on annual work plan

Goal: 100% completion of annual work plan

2024/25: 88% completion of annual work plan

	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20
Number of Audits Completed	7	8	9	7	7	7
% of Audit Plan Completed by Year-End	88%	100%	100%	85%	71%	56%

The internal audit plan must consider the internal audit mandate and the full range of agreed-to internal audit services.

KPI: Percentage of effort spent on audits (audit time compared to total direct time of auditors)

Goal: 90% of effort spent

2024/25: 93% of effort spent

	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20
% of Effort Spent on Audits	93%	98%	89%	90%	69%	76%

The amount of time available for audits is directly affected by time devoted to management advisory services.

Audit Finding Follow-Up

Global IIA Standard 15.2

Internal auditors must confirm that management has implemented internal auditors' recommendations or management's action plans following an established methodology, which includes inquiring about progress on the implementation.

BOG Regulation 4.002(6)(c)

The chief audit executive shall monitor the disposition of results communicated to university management and determine whether corrective actions have been effectively implemented or that senior management or the board of trustees, as appropriate, has accepted the risk of not taking correction action.

KPI: Follow-up monthly with management on status of recommendations

Report status to Board of Trustees Audit & Compliance Committee

Goal: Follow-up on all recommendations

Report on the number of recommendations implemented during the year

2024/25: **All recommendations followed up monthly**

Status reported to Board of Trustees Audit & Compliance Committee

	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20
Number of Recommendations Implemented	16	23	21	50	26	64

The number of recommendation follow-ups conducted is dependent upon the number audit findings issued in previous audit reports and can vary significantly from year to year. The numbers reported above represent the number of recommendations implemented during the year.

Because of the timing of planned implementation, not all previous recommendations may have been implemented during the current year.

As of the end of the fiscal year, there were nine recommendations that have yet to be implemented. Three of these recommendations were outstanding findings from the prior year's audits. The remaining recommendations were from current year's audits, with designated implementation dates in the future. We review all outstanding recommendations monthly.

Other Performance Measures

Global IIA Standard 3.1

A successful internal auditing function is not solely determined by the number of audits completed or number of resolved findings. Other indirect performance measures are necessary. The Standards require internal auditors to demonstrate the competency necessary to perform their responsibilities successfully. As such, we have developed key performance indicators related to competency.

Audit Experience

Global IIA Standard 3.1

The chief audit executive must ensure that the internal audit function collectively possesses the competencies to perform the internal audit services described in the internal audit charter or must obtain the necessary competencies.

KPI: Average number of years of audit experience

Goal: An average of 7 years of audit experience

2024/25: An average of 15 years of audit experience



Staff Qualifications

Global IIA Standard 7.2

The chief audit executive must maintain and enhance the qualifications and competencies necessary to fulfill the roles and responsibilities expected by the board.

KPI: Number of professional certifications held by staff

Goal: 5 total certifications, to include at least one CIA

2024/25: 6 total certifications, including one CIA

Current staff certifications include CIA (Certified Internal Auditor), CFE (Certified Fraud Examiner), CPA (Certified Public Accountant), CGFM (Certified Government Financial Manager), CGAP (Certified Government Audit Professional), and CRMA (Certification in Risk Management Assurance). In addition, one IAMC staff member is pursuing the CIA certification, which would increase the number of staff CIA certifications to two.

Continuing Professional Development

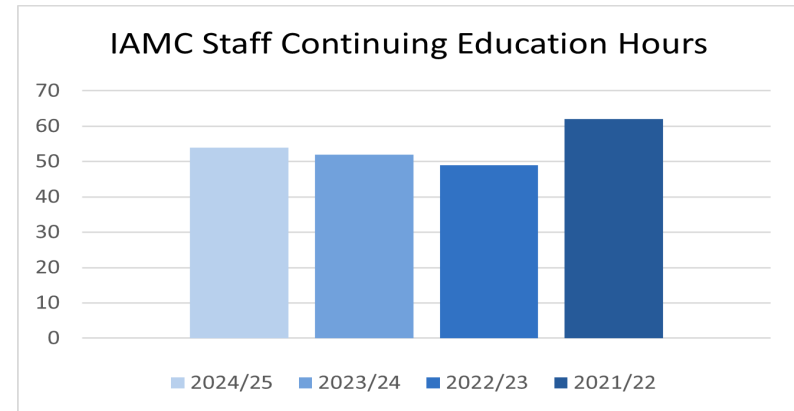
Global IIA Standard 3.2

Internal auditors must maintain and continually develop their competencies to improve the effectiveness and quality of internal audit services. Internal auditors must pursue continuing professional development, including education and training.

KPI: Average number of training hours per auditor

Goal: 40 hours of training per year per auditor

2024/25: 54 hours



Knowledge and Skills Enhancement

IAMC Charter VII.26

The chief audit executive shall maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of the IAMC charter. Participation in professional organizations helps build industry relationships, enhances skills and knowledge, and offers opportunities to learn about the latest industry developments and best practices.

KPI: Participation in professional organizations

Goal: All internal auditing staff participate in at least two professional organizations

2024/25: All internal auditing staff participated in at least three professional organizations

The following are professional organizations of which the internal auditing staff are members:

- Institute of Internal Auditors (IIA)
- Association of Certified Fraud Examiners (ACFE)
- Association of Local Government Auditors (ALGA)
- Association of College and University Auditors (ACUA)
- Information Systems Audit and Control Association (ISACA)

Quality Assessment

BOG Regulation 4.002(3)(j)

The IAMC Charter shall specify that the chief audit executive will develop and maintain a quality assurance and improvement program for IAMC.

IAMC Charter VII.28

The chief audit executive shall develop and maintain a quality assurance and improvement program for IAMC in accordance with professional audit standards. This program must include an external assessment conducted at least once every five years. The external assessment report and any related improvement plans shall be presented to the Board of Trustees and the President, with a copy provided to the Board of Governors. Ongoing and periodic quality assurance measures should be reviewed, with results reported to the Board annually.

Internal Quality Assessment

Global IIA Standard 12.1

The chief audit executive must develop and conduct internal assessments of the internal audit function's conformance with the Global Internal Audit Standards and progress toward performance objectives.

Global IIA Standard 8.3

At least annually, the chief audit executive must communicate the results of the internal quality assessment to the board and senior management. IAMC issued its annual quality assurance assessment on October 2, 2024. During the activity, **IAMC verified compliance with twelve individual Global IIA Standards.**

External Quality Assessment

Global IIA Standard 8.3

The chief audit executive must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team.

IAMC's most recent external quality assessment was conducted in the Fall of 2021. The report, which was presented to the BOT Audit & Compliance Committee on February 17, 2022, noted that IAMC generally conforms to the Global IIA Standards, the highest rating available. **The next external quality assessment is scheduled for the Fall of 2026.**

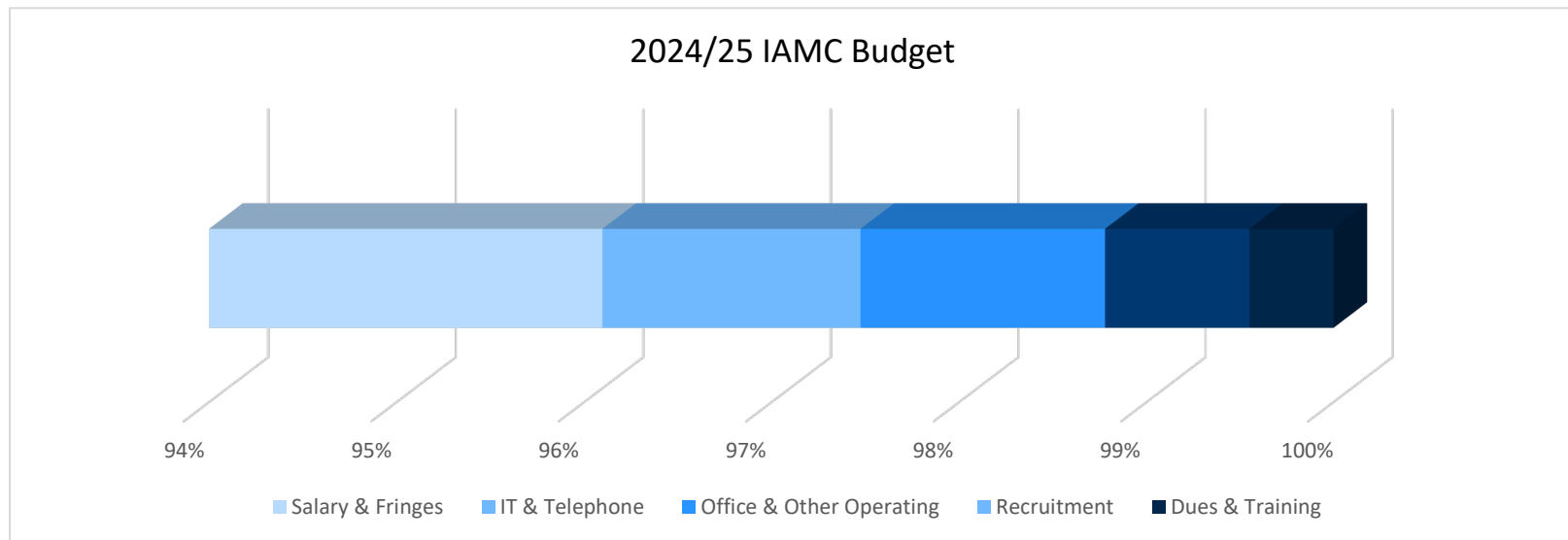
Resource Management

Global IIA Standard 8.2 – Resources

The chief audit executive must evaluate whether internal audit resources are sufficient to fulfill the internal audit mandate and achieve the internal audit plan. Total resources include financial resources (budget) and human resources (staffing).

Global IIA Standard 10.1 – Financial Resource Management

The chief audit executive must manage the internal audit function's financial resources. The chief audit executive must develop a budget that enables the successful implementation of the internal audit strategy and achievement of the plan. The budget includes the resources necessary for the function's operation, including training and acquisition of technology and tools. The 2024/25 IAMC Budget was \$510,715, a 1.96% increase from the 2023/24 fiscal year. The budget consists primarily of salaries and associated fringe benefits (96.10%), with the remaining consisting of various operating expenses.



The financial resources were sufficient to fulfill the internal audit mandate and achieve the internal audit plan for the fiscal year. Additional resources are available to acquire outside training and/or expertise should the chief audit executive determine the current staff does not possess the appropriate knowledge, skills, and/or abilities to achieve the internal audit plan, conduct an investigation, or perform other management advisory services.

Global IIA Standard 10.2 – Human Resources Management

The chief audit executive must establish an approach to recruit, develop, and retain internal auditors who are qualified to successfully implement the internal audit strategy and achieve the internal audit plan. The chief audit executive must strive to ensure that human resources are appropriate, sufficient, and effectively deployed to achieve the approved internal audit plan. The chief audit executive must communicate with the board and senior management regarding the appropriateness and sufficiency of the internal audit function's human resources. The IAMC staff includes the following:

Lauren Alidor – Internal Auditor II



Lauren Alidor joined the department in March 2016 having previously worked at UWF as a fiscal specialist in the University's Facilities and Operations department.

She holds a Bachelor's degree in Career and Technical Studies from the University of West Florida and Associate degrees in Paralegal Studies and English from Pensacola State College.

Lauren's major projects during the 2024/25 year included the annual Performance Based Funding audit, the annual Driver and Vehicle Information Database certification, purchasing card audits, and various other audits and management advisory services.

Katherine Jones, CPA – Internal Auditor II (former)



Katherine Jones joined IAMC in January 2024. Katherine has a background in accounting for federal grants and fixed assets.

She holds a Bachelor of Science in Professional Accountancy and a Master of Accountancy from the University of West Florida. She is also a Certified Public Accountant.

Katherine's major projects during the 2024/25 fiscal year included the Third Party Risk Management audit and the Building 54 Fire Mitigation Construction audit. In June 2025, Katherine accepted an Assistant Superintendent of Finance position with the Santa Rosa County School District. We wish her the best.

James White – Internal Auditor II (incoming)



James White will be joining the IAMC office in August 2025. James is currently a senior accountant in the University's Division of Continuing Education, which he joined in August 2023. Prior to joining UWF, James served as the finance coordinator at Pensacola State College. In addition, James has significant financial accounting experience at numerous public accounting organizations.

He holds a Bachelor of Arts in Accounting from Huntington College and a Master of Accountancy from the University of West Florida.

We are excited to welcome James to the IAMC office.

Christy Motley – Auditor (incoming)



Christy Motley will be joining the IAMC office in September 2025. Christy is currently an accounts payable manager in the University Controller's Office, which she joined in July 2016. Prior to joining UWF, Christy served as an accountant III for the Florida Department of Health. In addition, Christy has significant accounting experience at state and local government organizations.

She holds a Bachelor of Applied Science in Business and Management from Pensacola State College.

We are excited to welcome Christy to the IAMC office.

The current and anticipated IAMC staff, with their variety of qualifications, skills, and experience, appears appropriate and sufficient to successfully implement the internal audit strategy and achieve the internal audit plan.

Advocacy



USO Snack Drive

The University of West Florida has been designated a Gold-level Military Friendly School for the last 8 years, acknowledging its exceptional support for military-affiliated students. This designation highlights UWF's commitment to supporting military veterans and their families in their transition to higher education and careers.

As part of our broader support to the military and veterans, each year, **IAMC sponsors a USO Snack Drive leading up to Veterans Day.** UWF employees contribute items that are delivered to the USO at the Pensacola airport. These items benefit the many service men and women who fly through our city during that time period.

Our goal is to show these very important travelers support and a little TLC from UWF.

NWFL Association of Certified Fraud Examiners Seminars

Each year, **IAMC supports two-day seminars in the spring and fall, which are held at the UWF Conference Center.** These seminars focus on a wide variety of fraud-related topics. Each event features distinguished speakers who present interesting and informative topics. Over 60 UWF staff members and other professionals attended each event. This year's topics included such subjects as:

- Digital Payment and E-Commerce Fraud
- Mortgage Fraud Schemes
- FBI Case Studies
- Legal and Practical Considerations During Investigations
- Ethical Behaviors and the Impact on Business
- Social Engineering: Hacking for Human Gain



NWFL ACFE UWF Student Night



Each year, IAMC helps coordinate the **Northwest Florida Chapter of Association of Certified Fraud Examiners UWF Student Night**. On September 18, 2024, local internal auditing and fraud professionals interacted with and honored UWF students. Students were treated to a delicious dinner and special guest speaker Mike Hill, CFE, CIA, CPA presented *From Fraud Investigations to Internal Auditing: A Journey of Insight and Integrity*.

The highlight of the evening is always the awarding of two \$2,000 scholarships to UWF students.

The **Betsy Bowers Honorary Scholarship** recognizes a founding member of the local chapter of the Association of Certified Fraud Examiners. Ms. Bowers is the vice president for finance and administration at UWF, and is a stalwart of the internal auditing, fraud examination, and higher education communities. The 2024 Betsy Bowers Honorary Scholarship was awarded to UWF Bachelor of Accounting student Kathryn Gundlach.

The **L.P. “Pat” Wetzel Honorary Scholarship** recognizes the founding father of the local chapter of the Association of Certified Fraud Examiners. Mr. Wetzel, now retired, had a distinguished career as an investigator with Regions Bank. Mr. Wetzel led the initiative to award the first chapter scholarship in 2002. The 2024 L.P. “Pat” Wetzel Honorary Scholarship was awarded to UWF Master of Science in Criminal Justice student Bailey Bullion.