

# New College

THE HONORS COLLEGE of Florida

## New College of Florida Compliance & Ethics Program Plan

### I. Background and Regulatory Requirements

New College’s Mission: “New College of Florida prepares intellectually curious students for lives of great achievement. It offers a liberal arts education of the highest quality in the context of a small, residential public honors college with a distinctive academic program which develops the student’s intellectual and personal potential as fully as possible; encourages the discovery of new knowledge and values while providing opportunities to acquire established knowledge and values; and fosters the individual’s effective relationship with society.” New College of Florida (New College) is committed to fulfilling its mission with the highest ethical standards and in compliance with all applicable international, federal, state, and local laws and regulations.

Florida Board of Governors regulation, Chapter 4.003, requires the Board of Trustees for each of the Florida State University System (SUS) universities shall implement a university-wide Compliance and Ethics Program (Program) as a point for coordination of, and responsibility for, activities that promote ethical conduct and maximize compliance with applicable laws, regulations, rules, policies, and procedures. The Board of Governors regulation further provides that the Program shall be:

- Reasonably designed to optimize its effectiveness in preventing or detecting regulatory noncompliance, unethical behavior, and/or criminal conduct, as appropriate to the institution’s mission, size, activities, and unique risk profile.
- Developed consistent with Florida Codes of Ethics for Public Officers and Employees as well as other applicable codes of ethics, and the United States Sentencing Commission General Guidelines, 18 U.S.C.A. §8B2.1, Effective Compliance and Ethics Program.
- Reviewed at least every three (3) years for consistency with applicable Board of Governors and University Regulations, professional standards, and best practices.

A comprehensive Compliance and Ethics Compliance Program (Program) fosters an organizational culture that promotes effective risk management with reliable internal controls, ethical conduct, a communitywide commitment to compliance with the laws and regulations, and strong disciplinary action for misconduct. The Program is organized by the seven prescribed “essential elements” provided by the Federal Sentencing Guidelines. The Program also

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incorporates mandatory Florida State University System (SUS) elements as prescribed by Chapter 4 of the Board of Governors regulations, section 4.003 State University System Compliance and Ethics Program and Article IX, Section 7, Florida Constitution - State University System. The key elements of the Plan include:

### **Element 1 – Standards of Conduct**

### **Element 2 – Oversight and Accountability**

### **Element 3 – Prevention through Screening, Communication, Training and Awareness**

### **Element 4 – Detection through Risk Assessment, Internal Audit, Compliance Monitoring and Complaints**

### **Element 5 – Investigation and Reporting**

### **Element 6 – Enforcement and Discipline**

### **Element 7 – Response and Prevention**

The Program is intended to be a living document capable of keeping pace with the implementation of an effective enterprise risk management program in support of New College’s mission, goals, and strategic objectives, and the continually evolving regulatory landscape. As required by the Board of Governors Regulation 4.003, the Plan and any subsequent changes will be approved by New College’s Board of Trustees and a copy of all approved Program changes shall be provided to the Board of Governors through the Office of Inspector General and Director of Compliance.

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## **Element 1 – Standards of Conduct**

As part of an effective Program, New College develops standards of conduct to prevent, detect, investigate, and remediate non-compliance with International, Federal, State, and Local government laws and requirements or criminal activity. These standards are established in writing, published via website and e-mail, and trained on upon new hire. Personnel with compliance and finance roles are asked to acknowledge their compliance with the standards annually. These written standards are presented in the form of internal and external regulations, standards, charters, codes, policies, and procedures. The objective of the standards is to assure an understanding of reliable internal controls, prudent risk management, ethical conduct, and regulatory compliance requirements. New College’s Office of General Counsel maintains a New College Regulations Manual to help establish a tone of ethical conduct, risk management, compliance and general guidance to New College personnel. The regulations are published in an online database maintained by the Office of General Counsel, please see: <https://www.ncf.edu/about/departments-and-offices/office-of-the-general-counsel/regulations/>.

The following are examples of regulations which are key to the New College’s Program:

### **NCF Regulation 3-1016 Fraudulent or Other Dishonest Acts**

This regulation specifies all New College employees are expected to observe the provisions of the Code of Ethics for Public Officers and Employees, Part III of Chapter 112, Florida Statutes. Generally, employees abide by laws and regulations; however, incidents of fraudulent or other

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dishonest acts may occur. Administrators at all levels of management should set the appropriate tone by displaying the proper attitude toward complying with laws, rules, and regulations, and are responsible for establishing and maintaining proper internal controls which will provide for the security and accountability of the resources entrusted to them. In addition, administrators should be cognizant of the risks and exposures inherent in their area of responsibility, and be aware of the symptoms of fraudulent and other dishonest acts, should they occur. The regulation also provides protection from retaliation for Whistle-blowers who, in good faith, report wrongful activity and meet the criteria of a Whistle-blower, as defined by Florida Statutes.

### **NCF Regulation 1-1006 Authority to Sign Contracts**

The regulation defines the limits of authority to sign contracts on behalf of the university to senior executives with legal counsel review.

### **NCF Regulation 3-1010 Procurement Services**

The regulation intends to support the acquisition of quality goods and services within reasonable or required time frames, while promoting fair and open competition in the public procurement process. The regulation will reduce the appearance and opportunity for favoritism, ensure that contracts are awarded equitably and economically, and establish effective management oversight in the acquisition of commodities and contractual services in order to preserve the integrity of public purchasing and contracting.

### **NCF Regulation 3-1016 Fraudulent or other Dishonest Acts**

The New College of Florida (NCF) Board of Trustees (Board) are committed to creating an organizational culture where risk management is actively practiced to effectively prevent and detect significant fraud, waste or abuse within the university. To that end, the Board is establishing this regulation and a zero-tolerance policy concerning fraudulent activity. This regulation is applicable to all members of the university community including Board members, university and auxiliary employees, entities contracting with or doing business with the university, vendors, volunteers, and students. All NCF employees and Board members are expected to observe the provisions of the Code of Ethics for Public Officers and Employees, Part III of Chapter 112, Florida Statutes.

### **NCF Regulation 3-2003 Signature Authorization**

The Controller or his/her designee is responsible for the control of all expenditures and uses Signature Authorization Forms as a means to exercise this control.

### **NCF Regulation 3-2004 Control of NCF Revenues**

This regulation provides guidelines for the control and collection of funds which are required by Florida Statutes or regulations to be deposited in any of NCF's accounts.

### **NCF Regulation 3-4002 Conflict of Interest**

This regulation applies to all NCF employees who are bound to observe, in all official acts, the highest standards of ethics consistent with the code of ethics of the State of Florida, Chapter 112, Part III, Florida Statutes, and the advisory opinions rendered with respect thereto.

**NCF Regulation 3-4006 Outside Activity**

This regulation applies to all NCF employees who are not permitted to engage in any outside activity, which interferes with the full and competent performance of their duties in the public interest.

**NCF Regulation 3-4007 Misconduct**

New College employees who intentionally act to impair, interfere with, or obstruct the mission, purposes, order, operations, processes, and functions of New College shall be subject to appropriate disciplinary action by New College authorities as set forth in the applicable rules and laws governing such actions.

**NCF Regulation 3-4014 Disciplinary Action**

This regulation outlines disciplinary action for employees who commit various offences and/or job deficiencies.

**NCF Regulation 3-4018 & 3-4027 Discrimination / Harassment**

These regulations outline the university's commitment to promoting an environment free from discrimination and harassment based on race, color, religion, age, disability, sex, sexual orientation, gender expression, gender identity, national origin, marital status, veteran status or any other protected characteristic under the law.

**REPORTING COMPLAINTS TO NEW COLLEGE**

This website is located at: <https://www.ncf.edu/about/departments-and-offices/office-of-the-general-counsel/report-a-problem/>. The website provides guidance and links to file a Whistleblower Hotline, Ethics, U.S. Department of Education and other complaints.

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**Element 2 – Oversight and Accountability**

In order for the Program to be effective, New College's governing authorities must be knowledgeable and supportive of its content and operation. New College's Board of Trustees, leadership team, designated Compliance Officers, and other high-level personnel must be responsible for exercising reasonable oversight and proficiency in the implementation and continuous improvement of an effective Program. Parties delegated responsibilities must be provided adequate resources to carry-out their compliance duties.

**NCF BOARD Audit and Compliance Committee**

In accordance with Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs, the NCF Board of Trustees (Board) shall be knowledgeable about the Program and accept responsibility for providing oversight of the Program. The Board may delegate Program responsibilities to the Audit and Compliance Committee (ACC) as detailed in its charter.

**Chief Compliance Officer**

In accordance with Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs, the Chief Compliance Officer, which is also the Chief Audit Executive for

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the New College of Florida per Regulation 4.003 section (4), is assigned the overall responsibility for the Program and is delegated the day-to-day operational responsibilities by the New College's Audit and Compliance Committee of the Board of Trustees. The Chief Audit Executive and Chief Compliance Officer reports functionally to the Audit and Compliance Committee of the Board of Trustees and administratively to the President. The full responsibilities of the Chief Audit Executive and Chief Compliance Officer are detailed in the Office of Internal Audit and Compliance (OIAC) Charter locate at: <https://www.ncf.edu/about/departments-and-offices/office-of-internal-audit-and-compliance/>.

To ensure the Program is effective, the independent and objective Chief Audit executive and Chief Compliance Officer is assigned responsibility for the following:

- Gaining sufficient knowledge, skills, and experience to carry out the Program, including obtaining compliance information from regulatory authorities.
- Utilizing sufficient resources and timely access to any records, data, personnel, or other records to carry out the Program, including third-party internal and external resources to supplement their efforts.
- Developing and continually reassessing compliance risks while monitoring the actual levels of New College compliance.
- Promoting the enforcement of the Program in consultation with the President and Board through appropriate incentives, training, and disciplinary measures to encourage a culture of compliance and ethical conduct.
- Conducting inquiries, interviews, investigations, and/or reviews as deemed appropriate in coordination with General Counsel, Human Resources, the Board of Governor's Office of Inspector General and Director of Compliance, law enforcement officials, or other resources as deemed applicable.
- Freely communicating and reporting to the Board of Trustees, Audit and Compliance Committee, and President at least three (3) times a year regarding the effectiveness of the Program.
- Assuring the Program is reviewed and approved by the NCF Board of Trustees at least every three (3) years, with a copy provided to the Board of Governors, per the Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs.
- Every five years, provide the President and Board with an external review of the Program's design and effectiveness, with recommendations for improvement, per the Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs.

### **NCF President and Senior Leadership**

The Chief Audit Executive and Chief Compliance Officer will coordinate with the President and Senior Leadership team to create and maintain an effective Program. The President will assure

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the Audit and Chief Compliance Officer has timely, free, and open access to information, data, documentation, personnel and other New College resources required to carry out the Program. The president will remove any restrictions or barriers imposed which could impede the Chief Audit Executive and Chief Compliance Officer's achievement of an effective Program or the conduct of any Compliance investigations, inquiries, or reviews. The President and Senior Leadership team is responsible for fostering a culture of ethical conduct and compliance at New College and for performing their roles in compliance with all applicable international, federal, state and local laws and regulations, as well as, the regulations, policies and procedures of the New College. In addition, the President and Senior Leadership team are responsible for ensuring that any compliance areas under their area of supervision have adequate resources and are appropriately positioned to be effective.

### Compliance Partners

The key to the Program's success is fostering a culture of ethics, compliance, and accountability that weaves compliance into everyday business processes at the New College. To achieve this goal, the Accountability Matrix (Appendix A) attempts to identify some of the compliance and ethics requirements, the individuals responsible for those areas, and the Senior Leadership Team member directly accountable for compliance and ethical conduct. These individuals, referred to as Compliance Partners, play an important role in ensuring that the Program is effectively implemented, and risks are identified and mitigated to a level appropriate for the New College. The Compliance Partners, as well as all Board of Trustee members, faculty, staff, vendors, and students, are required to report any incidents of suspected or actual noncompliance or unethical conduct, external requests related to compliance and ethics activities, or any imposed restriction or barrier to the effectiveness of their function or the Program to the Chief Audit Executive and Chief Compliance Officer. The Compliance Partners annually report on the effectiveness of compliance and ethics initiatives within their area of responsibility to the Chief Audit Executive and Chief Compliance Officer.

### Everyone is Responsible for Reporting Non-compliance

The responsibility for exemplary compliance with laws, regulations, policies, and procedures rests with every member of the New College community including Board of Trustee members faculty, staff, vendors, and students. Through this commitment, each of us is preserving the distinguished reputation of the New College now and for future faculty, staff, and students.

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## Element 3 – Prevention through Screening, Communication, Training and Awareness

### Screening

In accordance with NCF Regulation, 3-4003 Employee Security Checks and Screening, the Human Resources Department maintains a *Background Investigation Policy and Procedure*. (See: <https://drive.google.com/file/d/0B56qO0ZJ8XRjejRNVFhpa3R2Z2M/view>). The purpose of this regulation is to specify the protocols and responsibilities in conducting security checks on Administrative and Professional (A&P), University Support Personnel System (USPS), Executive Service (ES), Faculty, and Other Personnel Services (OPS) job candidate(s) to whom an offer of

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employment has been extended but employment has not yet begun. Security checks on volunteers and student workers are also required in certain situations such as working with minors. Security background checks involving current employees are also addressed.

If the security background check reveals any felony, first degree misdemeanor convictions or adverse driving history (where applicable), the following factors will be considered to determine whether the convictions are grounds for denying employment or acceptance as a volunteer:

- The nature and gravity of the offense.
- The time period that has lapsed since the conviction.
- The nature of the position being considered.
- Other statutory requirements.

### Communication

The Program is communicated to the New College community in several ways. On an annual basis, the Program is e-mailed to all employees. The Program can also be found on the Office of Internal Audit and Compliance (OIAC) website at: (<https://www.ncf.edu/departments/internal-audit-compliance-office/>). Compliance Partners are also responsible for communicating the Program to all those responsible for the developing, implementing, and coordinating of compliance training and education.

### Training and Awareness

Identifying need-based education and creating training opportunities are pivotal to the success of the Program. Our goal is the development and implementation of an integrated, coordinated program of employee and student training and development regarding compliance and ethics issues and topics. The majority of the training is carried out by the respective New College department Compliance Partners; however, the OIAC will also provide compliance, ethics, and fraud awareness training in the form of email communications and small group presentations.

At the new employee orientation, The Human Resources Department provides all new hires with compliance training and a copy of New College's Employee Handbook. The training and the Employee Handbook include an overview of the Employee Code of Conduct and New College's commitment to the highest degree of ethical standards and conduct. The new employee orientation also includes information relative to compliance with sexual harassment (Title IX Compliance), public records and the Sunshine law, official university travel, use of the Procurement Card, time and attendance requirements (Fair Labor Standards Act Compliance), leave policies (FMLA compliance), and discrimination/equal opportunity (Federal EEO compliance).

New employees are required to view a video on cyber security awareness that covers FERPA compliance, the Clery Act, Gramm-Leach-Bliley Act (GLBA compliance), protecting personally identifiable information (PII) and other compliance matters related to information systems and data maintained by New College. The same training is required annually as a refresher for all employees. New employees are also required to complete an on-line sexual harassment training program and the New College Title IX coordinator provides additional training opportunities throughout the year on sexual harassment. Ongoing compliance training is provided via online SkillSoft Training Academy programs.

New College Board of Trustees members receive training regarding their responsibility and accountability for ethical conduct and compliance with applicable international, Federal, State and local government laws, regulations, rules, policies and procedures as part of the orientation process and as requested by the Board of Trustees chair. The orientation includes the dissemination of information relative to the Florida Sunshine law, conflicts of interest, and the Board of Trustees ethics policy which incorporates the Code of Ethics for Public Officers and Employees set forth in Part III of Chapter 112, Florida Statutes.

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### **Element 4 – Detection through Risk Assessment, Internal Audit, Compliance Monitoring and Complaints**

Risk assessments, continuous monitoring, and open lines of communication within the campus community are essential to early detection and identification of non-compliance, fraud, waste and abuse. Timely identification of concerns can reduce the materiality of their impact and point to areas or topics requiring additional risk mitigation efforts. To those ends, the OIAC actively maintains an enterprise risk management program and develops an annual risk-based internal audit schedule. These risk assessments are utilized in the development of the Internal Audit Plan and compliance monitoring efforts. Please see the OIAC Charter and website for further details at (<https://www.ncf.edu/about/departments-and-offices/office-of-internal-audit-and-compliance/>).

Annually each of the Compliance Partners for the respective New College departments provide an Annual Compliance Partner Report. The report follows a detailed template and includes a section for each of the seven key elements of the Program, goals and challenges for the coming year, and a success story.

In addition to ongoing internal audit, active compliance management, and investigations, New College encourages employees and students to share concerns and issues with their supervisor, counselor, or New College services and administrators. However, there are certain situations when employees and students are not comfortable openly sharing a concern. In those cases, employees and students are encouraged to raise the issue through the process detailed on the New College **Report a Problem** web site, please see (<https://www.ncf.edu/report-a-problem/>). The web page outlines several different methods to report complaints about New College, including a Whistleblower's link where a brochure can be found on the Florida Whistleblower law and how to report an allegation of misconduct. The web page also provides a process to report concerns anonymously. Anonymous complaints are monitored by the General Counsel and the Chief Audit Executive and Chief Compliance Officer.

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### **Element 5 – Investigation and Reporting**

The OIAC may receive complaints and allegations directly from internal and external referrals or through the Complaint Form located on the Report a Problem website referenced above. The Complaint Form can be found under the Whistleblower's Hotline or New College Complaints



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links. The complainant can either mail in the Complaint Form or e-mail it directly to the OIAC at [complaints@ncf.edu](mailto:complaints@ncf.edu). When merited, the OIAC will initiate inquiries, a review, or an investigation based on referrals and complaints. In addition, investigative assistance to management is provided when requested.

Upon receipt, each complaint is evaluated to determine what type of investigative action is needed. A New College Complaint Intake Form is used to record the information and evaluate whether the Florida Whistleblower law applies (F.S. Section 112.3187). Referrals or complaints that do not fall within the jurisdiction of the OIAC are referred to the appropriate entities (i.e., Police Department, Human Resources, etc.).

The OIAC will follow the Standards of Professional Conduct and Quality Standards for Complaint Handling and Investigations prepared for the State University System of Florida when handling all complaints and allegations reported directly to the OIAC. All complaints will be promptly reviewed and provide written acknowledgement and disposition information to the complainant. Any exceptions to this shall be documented along with the rationale for the exception. The final disposition of all complaints received by the OIAC will be recorded.

In accordance with the OIAC Charter, the results of non-compliance, fraud, waste and abuse investigations will be reported to the president and the Board of Trustees.

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### Element 6 – Enforcement and Discipline

New College will encourage its workforce to adhere to international, Federal, State and local government regulations and statutes, as well as New College's regulations, policies and procedures with respect to internal controls and compliance. Compliance "happens" when employees understand their obligations, are willing and able to meet their obligations, and understand the consequences of their actions or inaction. The New College can better incentivize employees' compliance by:

- Being clear about expectations.
- Rewarding managers who achieve compliance.
- Rewarding managers who cultivate a culture of compliance.
- Making effective compliance an advertised goal.
- Supporting employees and students who demonstrate commitment to compliance.

However, New College is charged with using judicious efforts to exclude individuals that have engaged in conduct inconsistent with an effective Program, New College regulations and policies, and/or Florida State regulations or statutes. When non-compliant, unethical, disorderly, or criminal conduct has been detected and confirmed, New College will take steps to prevent further similar behavior. Disciplinary actions may include administrative action pursuant to collective bargaining agreements, referral to law enforcement for criminal prosecution, and civil action to recover losses and protect the State, New College, students and other stakeholders. The New College Police Department personnel also are required to report any arrest or interaction with law enforcement other than minor traffic violations.

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Note: In accordance with the New College Regulations Manual, Chapter 3 – Administrative Affairs, Regulation 3-4003 - Employee Security Checks and Screenings, current employees must notify New College of any felony or first-degree misdemeanor of which they are convicted or, if applicable to their position, if their driver’s license(s) is suspended subsequent to their employment or volunteer work with New College. In addition, a security background check may be conducted on a current employee if New College has reason to believe an employee falsified their application, or for other justifiable reasons. In light of the new information, New College will reassess the ability of such employees to continue in their present position.

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### Element 7 – Response and Prevention

As part of the investigation, enforcement and disciplinary process, the Program will be modified, and other appropriate measures taken by New College, to prevent reoccurrence of similar behavior. A resolute and consistent response will aid in establishing a tone of ethics and integrity from the top of New College and help prevent similar incidents.

New College Administrators at all levels of management are advised to set the appropriate tone by displaying the proper attitude toward complying with laws, rules, and regulations, and are responsible for establishing and maintaining proper internal controls, training and reporting as stated in New College Regulation 3-1016 Fraudulent or other Dishonest Acts and the Program.

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## II. Assessment of Program Effectiveness

Under Board of Governors Regulation 4.003, the Chief Audit Executive and Chief Compliance Officer is required to provide an annual report about the effectiveness of the Program to the New College Board of Trustees. Any Program revisions must be approved by the New College Board of Trustees. A copy of the annual report and revised Program are also provided to the Board of Governors.

Additionally, Board of Regulation 4.003 requires New College to engage an external review of the Program’s design and effectiveness at least once every five years and make recommendations for improvements. The first such Compliance Program review was completed August 12, 2021, and the first such Internal Audit Program review was completed on July 25, 2023.

### Approved by:

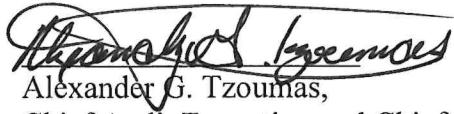
  
Debra Jenks, New College Board of Trustees Chair

  
Richard Corcoran, New College President

06/13/2024  
Approved on:

6/17/2024  
Approved on:

Compliance and Ethics Program Plan



Alexander G. Tzoumas,  
Chief Audit Executive and Chief Compliance Officer

6/17/24  
Approved on: