



**New College of Florida Board of Trustees
Audit and Compliance Committee Meeting
September 15, 2023 at 1:30pm**

Meeting Agenda

1. Call to Order

- A. Confirm Public Notice of Meeting
- B. Roll Call
 - Amy Reid
 - Lance Karp, Chair
 - Mark Bauerlein
 - Matthew Spalding
 - Ron Christaldi
- C. Establish Quorum

2. Consideration of Draft Minutes from June 23, 2023 Meeting

- A. **Committee Action:** Approve minutes.

3. 2023 DAVID Audit

- A. **Information Item:** Review the results of the annual DAVID audit as required by the Florida Department of Highway Safety and Motor Vehicles.

4. Crowe Direct Support Organization (DSO) Findings Status Report

- A. **Information Item:** Review the May 2023 *Crowe Report Findings Corrective Action Status* report submitted to the State University System of Florida Board of Governors.

5. Office of Internal Audit Quality Assurance Review Report

- A. **Information Item:** Review Office of Internal Audit Quality Assurance Review Report.

6. Investigation Report

- A. **Information Item:** Review investigation report for alleged Whistleblower complaints.

7. State of Florida Auditor General Operational Audit Update

- A. **Information Item:** Briefing on status of State Operational Audit. (no attachment)

8. Title IX

- A. **Information Item:** Presentation of Title IX Overview.
- B. **Information Item:** Review the independent TNG Group Assessment Report and recommendations for the university's Title IX Office.

Other Business

Adjournment



**New College of Florida Board of Trustees
Audit and Compliance Committee
Meeting Minutes for June 23, 2023
DRAFT Pending Approval**

1. Call to Order/Roll Call

Chair Karp called the meeting to order at 10:37a.m. over a Zoom conference call. Roll call confirmed that a quorum was present. The Public Notice of the meeting was confirmed.

Committee Members in Attendance:

Lance Karp, Chair
Mark Bauerlein
Matthew Spalding
Debra Jenks, Ex Officio

Committee Members Not in Attendance:

Ron Christaldi
Amy Reid

Participating University Staff: Chief Audit Executive/Chief Compliance Officer Alexander G. Tzoumas; Legal Counsel David Brickhouse; VP of Finance and Administration Chris Kinsley; Chief Information Security Officer (CISO) Ben Foss; Chief Human Resources Officer Erika Worthy; acting Chief of Staff Christie FitzPatrick; and Controller Melissa Shippee.

2. Consideration of Draft Minutes from March 24, 2023 Meeting

- **Committee Action:** Consideration of the March 23, 2023 Audit and Compliance Committee meeting minutes was submitted for approval. Motion by Trustee Karp and second by Trustee Bauerlein. Motion was unanimously approved.

3. Fraud Risk Assessment Update

- **Information Item:** The Chief Audit Executive (CAE) reviewed the updated Fraud Risk Assessment. There was a discussion of management's success in reducing fraud risk and plans to further enhance controls. Trustee Bauerlein inquired about the university's prior experience with fraud losses.

4. 2022-2023 Annual Report of Audit and Compliance Activities

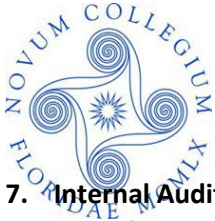
- **Information Item:** The Committee reviewed the report of all Risk Management, Compliance, Internal Audit, Investigation, Management Assist, and Administrative activity by the Office of Internal Audit and Compliance for the fiscal year 2022-2023.

5. 2023-2024 Internal Audit Plan

- **Committee Action:** The Committee approved the proposed risk-based Internal Audit Plan for fiscal year 2023-2024 including an Office of Internal Audit and Compliance annual \$267K budget including the Chief Audit Executive's remuneration and Co-sourced audit fees. Motion by Trustee Karp and second by Trustee Bauerlein. Motion was unanimously approved.

6. Crowe Direct Support Organization (DSO) Findings Status Report

- **Information Item:** The Committee reviewed the May 2023 Crowe Report Findings Corrective Action Status report submitted to the Florida State University System Board of Governors. The CAE explained the NC Foundation was in a state of transition. As such, remediation efforts would be delayed.



New College of Florida Board of Trustees Audit and Compliance Committee Meeting Minutes for June 23, 2023

7. Internal Audit Department Peer Review

- **Information Item:** The CAE provided a peer review status update. The review report should be ready for next Audit and Compliance Committee meeting.

8. Penetration Test Report (Closed Session with Trustees, CISO, and General Counsel)

- **Information Item:** The CAE and CISO discussed the results of independent expert External Penetration Test report and planned remediation measures.

9. Update on Investigation Activities (Closed Session with Trustees and General Counsel)

- **Information Item:** The CAE discussed open alleged Whistleblower complaint investigations.

Other Business - There was no other business

The meeting adjourned at 11:29a.m.



August 10, 2023

Richard Corcoran, President
New College of Florida,
5800 Bay Shore Road, Sarasota, FL 34243

Dear President Corcoran,

The university has a contract with the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) which allows us access to Florida registered motor vehicle information. We use the information to send citations to the registered owner(s) of vehicles parked at the university without a permit and to verify residency when instate tuition is requested.

Each year the FDHSMV requires the university to certify it has evaluated and has adequate controls in place to protect the personal data of registered owners from unauthorized access, distribution, use and modification or disclosure and is in full compliance with the contractual agreement to access the Driver and Vehicle Information Database.

I have conducted the required quarterly audits and have found adequate controls to be in place to protect the personal data of registered owners and zero instances of noncompliance with our contractual agreement.

As such, I am requesting your signature on the FLHSMV Memorandum of Understanding and Attestation Statement which will in turn be forwarded to the FDHSMV as required to maintain our access.

Respectfully,

Alexander G. Tzoumas, Chief Audit Executive

TO: Institutional Data Administrators for FL Poly, NCF, and UCF
FROM: Julie Leftheris, Inspector General and Director of Compliance
THROUGH: Jason Jones, Chief Data Officer
SUBJECT: Direct Support Organizations Financial Controls Review, Follow-up
DUE DATE: **May 26, 2023 (Friday)**

In follow-up to the observations noted in the Crowe, LLP, firm's review of financial internal controls for university support organizations, we request university chief audit executives to provide us with the most recent corrective actions status for Florida Poly, NCF, and UCF. Additionally, confirm or update the estimated completion date for each of the pending or open observations in the attached spreadsheet's designated columns. The spreadsheet contains only pending or open observations.

The information collected will be summarized and presented to the Board of Governors during the June 22, 2023, Audit and Compliance Committee meeting.

The completed spreadsheet should be submitted through the Data Request System at <https://prod.flbog.net:4445/pls/apex/f?p=760> no later than the close of business, **May 26, 2023**.

Any questions regarding this request should be directed to the Investigations and Audit Manager, Rebekah Weeks at (850) 245-0335 or rebekah.weeks@flbog.edu; or the Compliance and Audit Specialist, Lori Clark at (850) 245-9703 or lori.clark@flbog.edu.

Thank you.

C: University Board of Trustees Chairs
Presidents
CAVP
CAFA
SUS Chief Audit Executives
Rebekah Weeks, Investigations and Audit Manager
Lori Clark, Compliance and Audit Specialist

**State University System of
Florida
University Support Organization
FL Poly Crowe Report Findings**

Please confirm or update the corrective actions status, the estimate

DSO	Area	Control Deficiency	Finding
FL Poly Foundation	Journal Entries	Segregation of Duties	Journal entries and reconciliation reviews were prepared and posted by the same individual.
FL Poly Foundation	Accounts Receivable	Segregation of Duties	Journal entries and reconciliation reviews were prepared and posted by the same individual.
FL Poly Foundation	Cash Management	Segregation of Duties	Journal entries and reconciliation reviews were prepared and posted by the same individual.
FL Poly Foundation	Investment Management	Segregation of Duties	Journal entries and reconciliation reviews were prepared and posted by the same individual.

of Florida Board of Governors
 ations Internal Control Review
 Corrective Action Status, May 2023
 ed completion date (if applicable), and the additi

Corrective Actions Status	If Not Completed, Estimated Completion Date
Pending	6/30/23
Pending	6/30/23
Pending	6/30/23
Pending	6/30/23

onal comments cell(s).
Additional Comments
<p>December 2022 Update: DSO is in the process of hiring additional staff. Once staffed and appropriate controls are established, University Audit will perform follow up to ensure corrective action has been taken.</p> <p>February 2023 Update: The DSO hired an accountant that started on 2/6/23. As noted above, once appropriate controls have been established and placed into operation for a sufficient amount of time, University Audit will perform follow-up.</p> <p>May 2023 Update:</p>
<p>December 2022 Update: See above.</p> <p>February 2023 Update:</p> <p>May 2023 Update:</p>
<p>December 2022 Update: See above.</p> <p>February 2023 Update:</p> <p>May 2023 Update:</p>
<p>December 2022 Update: See above.</p> <p>February 2023 Update:</p> <p>May 2023 Update:</p>

Please confirm or update the information below		
DSO	Area	Control Deficiency
New College Foundation, Inc.	Corporate Governance	Supporting Documentation

State University System of Florida Board of Governors

University Support Organizations Internal Control Review

NCF Crowe Report Findings Corrective Action Status, May 2023

the corrective actions status, the estimated completion date (if applicable), and the

Finding	Corrective Actions Status	If Not Completed, Estimated Completion Date
Review of budget-to-actual variances were not documented.	Pending	3/31/23

additional comments cell(s).
Additional Comments
<p>December 2022 Update: Waiting for next quarterly budget variance report to test corrective actions.</p> <p>February 2023 Update: Budget-to-actual variance presentation created. Pending presentation to the Foundation Board of Director's Finance Committee and university's Board of Trustees in March 2023.</p> <p>May 2023 Update: The Foundation fully agrees that a quarterly review of the budget to actual results on a timely basis is an excellent best practice, and has taken steps to implement this recommendation. The Foundation has worked closely to develop a budget to actual variance analysis that will help the Board of Directors understand where actual expenses vary from the approved budget. The second quarter variance analysis was discussed with the Foundation Board of Directors at the meeting of January 27. The unexpected resignation of the long-time Foundation Executive Director in January, several Foundation Board members, and both fiscal staff in April, has created a disruption in operations, and delayed production of the third quarter budget to actual variance analysis. We have every confidence that the Foundation will get back on track with the close of the 4th quarter, and plan to present and discuss the budget to actual variance report at the August 11, 2023 meeting of the Foundation Board.</p>

Please confirm or update the corrective a

DSO	Area	Control Deficiency
UCF Athletics Association, Inc.	Accounts Receivable	Review and Approval

UCF Athletics Association, Inc.	Cash Management	Review and Approval
UCF Foundation, Inc.	Investment Management	Completeness/Timeliness/ Accuracy

State University System of Florida Board of Governors
University Support Organizations Internal Control Review
Crowe Report Findings Corrective Action Status, May 2023
actions status, the estimated completion date (if applicable), and the additic

Finding	Corrective Actions Status	If Not Completed, Estimated Completion Date
Management did not document the preparation or review for account reconciliations.	Pending	5/31/23

Management did not document the preparation or review for account reconciliations.	Pending	5/31/23
Investment account reconciliations were not performed timely.	Pending	5/31/23

onal comments cell(s).
Additional Comments
<p>December 2022 Update: Corrective action will be taken to ensure accounts receivable is reconciled from the bank statements/invoices/and ledger reports in Workday. Documentation of the review and approval of these reconciliations will be recorded by the Assistant Controller and Controller as appropriate.</p> <p>February 2023 Update: The search to replace the Assistant Controller for DSO Operations who will have responsibility for this activity remains in progress.</p> <p>May 2023 Update:</p>

December 2022 Update: Corrective action will be taken to ensure cash management reconciling of the manual bank statement review to the Workday ad hoc bank transactions and settlement runs. Documentation of the review and approval will be recorded by the Assistant Controller and Controller as appropriate. The position that previously reviewed ad hoc bank transactions and submitted to management for approval is vacant. The Controller for DSO Operations has launched a search to replace this position and expects to have someone hired by 2/1/2023.

February 2023 Update: The search to replace the Assistant Controller for DSO Operations who will have responsibility for this activity remains in progress.

May 2023 Update:

December 2022 Update: This issue was related to the COVID crisis and delays in getting this review completed. Completion date has been estimated to accommodate ongoing challenges related to the Workday implementation.

February 2023 Update: Completion date has been estimated to accommodate ongoing challenges related to the Workday implementation.

May 2023 Update:

New College of Florida
Internal Audit and Compliance Office
Independent Validation of Internal Audit
Quality Assurance Self-Assessment
July 21, 2023



Independent External Assessor
Sam M. McCall PhD, CPA, CIA, CGAP, CGFM, CIG

New College of Florida – University Internal Audit and Compliance Office Quality Assurance Review

Independent Validation Statement

Richard Corcoran, President

Deborah Jenks, Board of Trustees, Chair

Lance Karp, Board of Trustees, Audit and Compliance Committee Chair

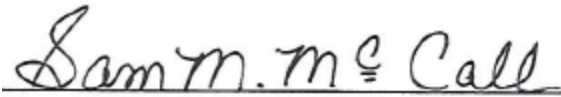
Alexander Tzoumas, Chief Audit Executive

I have been engaged to conduct an independent validation of New College of Florida (New College) Internal Audit and Compliance Office (IA) Quality Assurance Self-assessment. The primary objective of the validation was to verify the assertions and conclusions made in New College's self-assessment report concerning adequate fulfillment of the organization's basic expectations of IA, its conformity to The Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing*, and to identify successful internal audit practices and opportunities for continuous improvement.

In acting as the qualified, independent external assessor from outside the organization, I am fully independent of the University Audit and Compliance Office and have the necessary skills to undertake this engagement. This validation, concluded on July 21, 2023, consisted primarily of a review and a test of the procedures and results of IA's self-assessment. In addition, interviews were conducted with the President, Board of Trustees Chair, Board Audit Committee Chair, Provost, Chief Financial Officer, Board members, senior management, and the Chief Audit Executive.

Overall, in my opinion the Internal Audit and Compliance Office can state in issued reports going forward that IA "Generally Conforms" to the IIA Standards and Code of Ethics. **Generally Conforms is the highest rating possible under IIA guidance.** I concur with IA's conclusions and observations documented in the self-assessment completed prior to this engagement. In addition, I noted two additional areas for continued improvement and having no impact on the above overall opinion. Discussion and consideration of these two recommendations by the Board and President will further improve the effectiveness, enhance the value, and further support IA's continued conformity with the *Standards* and Code of Ethics.

I appreciate the opportunity to participate in the New College of Florida quality assurance review and courtesies extended during this process. Please do not hesitate to reach out to me should you have any questions regarding the review.

A handwritten signature in cursive script that reads "Sam M. McCall". The signature is written in dark ink and is positioned above a horizontal line.

Sam M. McCall PhD, CPA, CIA, CGAP, CGFM, CIG
Independent External Assessor Performing the Validation

July 21, 2023

Date

New College of Florida – University Internal Audit and Compliance Office Quality Assurance Review

July 21, 2023

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EXECUTIVE SUMMARY

Founded in Sarasota in 1960, New College of Florida is a top-ranked public liberal arts college and the Honors College of Florida. New College provides students with limitless, original opportunities for success through a highly individualized education that integrates academic rigor with career-building experiences. The 110-acre campus on Sarasota Bay is home to approximately 700 students and more than 90 full-time faculty engaged in interdisciplinary research and collaborative learning.

New College offers more than 50 undergraduate majors in arts, humanities and sciences; a master's degree program in data science; and certificates in technology, finance, and business skills. The College's rigorous curriculum prepares students for the demands of doctoral and professional degree programs. The student-centered academic mission and affordable state tuition consistently attract high rankings and praise from U.S. News & World Report, The Princeton Review, and Forbes. As a result, New College is the top public college in the nation for the percentage of its graduates who go on to earn PhDs.

Accredited by the Southern Association of Colleges and Schools Commission on Colleges, the regional body for the accreditation of degree-granting higher education institutions in the Southern states, New College is also a proud member of the Council of Public Liberal Arts College (COPLAC), Consortium for Innovative Environments in Learning (CIEL), and EcoLeague Consortium.

As a SUS member, Florida Board of Governors Regulation 4.002¹ requires each university to employ a chief audit executive (CAE) as a point of contact for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in the operation of the university. This regulation further requires the CAE to develop and maintain a quality assurance and improvement program in accordance with professional audit standards. The program must include an external quality assessment (QA) review to be conducted at least once every five years with the QA report and any related improvement plans to be presented to the University Board of Trustees with a copy provided to the SUS Board of Governors. Professional audit standards referred to above and identified in the regulation are issued by The Institute of Internal Auditors (IIA) and are referred to as the *International Standards for the Professional Practice of Internal Auditing*. The *Standards*

¹ Board of Governors Regulation 4.002, State University System Chief Audit Executives of the State University system Board of Governors (effective 11/3/2016).

referenced by the regulation also require an external quality assessment (QA) of an internal audit activity which must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. The qualified assessor or assessment team must demonstrate competence in both the professional practice of internal auditing and the QA process. The QA can be accomplished through a full external assessment or a self-assessment with independent validation.

The CAE discussed the form and frequency of the QA process, as well as the independence and qualifications of the external assessor from outside the organization², including any potential conflicts of interest with the Board. Upon consultation and agreement by the Board, New College's IA conducted a self-assessment of its internal audit activity and selected Sam M. McCall as the qualified, independent external assessor to conduct a validation of the self-assessment of IA at New College.

New College employs one person who serves as both the CAE and Chief Compliance Officer (CCO). As a result, 0.5 full-time equivalent staff have been assigned to manage and operate audit activities. This arrangement is authorized by the Board of Governors Regulation for only two State universities, Florida Polytechnic University and New College of Florida. The current CAE was employed January 2021. Since hiring, the CAE/CCO has been responsible for establishing both the audit and compliance functions and continues to serve in both roles. BOG Regulation 4.002, effective November 3, 2016, requires a QA of IA within five years of the regulation effective date. This first five-year review covers the period January 1, 2020, to June 30, 2023.

Opinion as to Conformance with the *Standards* and the Code of Ethics

In accordance with the standards promulgated by the IIA's International Professional Practice Framework (IPPF), I have completed an independent validation of the (QA) self-assessment performed by IA at New College of Florida. Based on analysis of the information received during the review and interviews of selected Board of Trustee members, the President, senior leadership, and the CAE, I concur with the conclusion of the internal self-assessment completed by IA. Therefore, it is my opinion that New College's internal audit function can state in issued reports going forward that IA "Generally Conforms" to the IIA's

² See Appendix E for the qualifications of the external assessor.

IPPF. Generally, Conforms is the highest rating possible under IIA guidance.

This QAR is especially important to IA as prior to the employment of the current CAE in January 2021, no previous QAR had been performed of the Office. From January 1, 2021 to June 30, 2023, IA followed all applicable *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors except including a reference in issued reports that the *Standards* were followed. Standards 1321 and 2430 state indicating the internal audit activity conforms with the *International Standards for the Professional Practice of Internal Auditing* is appropriate only if supported by the results of the quality assurance and improvement program. The interpretation of Standard 1321 states that QAR's must be performed at least once every five years. Rather than waiting until the end of the five-year period to request a QAR, the current CAE began planning for the current review in the Spring of 2023, almost two years before the allowed five-year review period. Such early effort to obtain a QAR to demonstrate compliance with the *Standards* is commendable.

The IIA's *Quality Assessment Manual for the Internal Audit Activity* suggests a scale of three rankings when opining on the internal audit activity: "Generally Conforms," "Partially Conforms," and "Does Not Conform." The ranking of "Generally Conforms" means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the *Standards* and the Code of Ethics. "Partially Conforms" means that deficiencies in practice are noted that are judged to deviate from the *Standards* and the Code of Ethics; however, these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner. "Does Not Conform" means that deficiencies in practice are judged to deviate from the *Standards* and the Code of Ethics, and are significant enough to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities. A detailed description of conformance criteria can be found in Attachment A.

Objectives, Scope, and Methodology

Objectives

- The principal objective of the QA was to assess IA's conformance with the *Standards* and the Code of Ethics.
- IA also evaluated its effectiveness in carrying out its mission (as set forth in

the internal audit charter and expressed in the expectations of the Board and Senior Management) and identified successful internal audit practices demonstrated by IA.

- The external independent assessor was responsible for validating the results of IA's self-assessment. The main focus was to validate the conclusion of IA related to conformance with the *Standards* and the Code of Ethics. The assessor also reviewed and discussed IA observations related to successful internal audit practices and opportunities for continuous improvement. Additional observations are offered as deemed appropriate.

Scope

- The scope of the QA included IA, as set forth in the internal audit charter and approved by the Board, which defines the purpose, authority, and responsibility of IA.
- The QA was concluded on July 21, 2023, and provides senior management and the Board with information about IA as of that date.
- The *Standards* and the Code of Ethics in place during the period January 1, 2020, to June 30, 2023, were the basis for the QA.

Methodology

- IA compiled and prepared information consistent with the methodology established in the *Quality Assessment Manual for the Internal Audit Activity*. This information included completed and detailed planning guides, together with all supporting documentation; an evaluation summary, documenting all conclusions and observations; and the IA self-assessment.
- IA identified key stakeholders (senior management and the board, and the external auditors) and the independent assessor sent surveys to each individual identified. The results were tabulated by the assessor, and confidentiality was maintained for responses received. Summary survey results were shared with IA during the self-assessment process.

- Prior to commencement of the validation portion of the IA self-assessment, the assessor held a preliminary meeting with IA to discuss the status of preparation of the self-assessment, identification of key stakeholders to be interviewed during the on-site validation, and finalization of logistics related to the QA.
- To accomplish the objectives, the assessor reviewed information prepared by IA and the conclusions reached in the QA assessment. The assessor also conducted interviews with selected key stakeholders, including the President, Board Chair, the audit committee chair, senior executives of New College, and the CAE; reviewed a sample of audit projects and associated workpapers and reports; reviewed survey data received from stakeholders and IA management and staff; and prepared diagnostic tools consistent with the methodology established for an QA in the *Quality Assessment Manual for the Internal Audit Activity*.
- The independent assessor prepared an “Independent Validation Statement” to document conclusions related to the validation of IA’s self-assessment.

Summary of Observations

IA believes that the environment in which it operates is well structured and progressive, where the *Standards* are understood, the Code of Ethics is being applied, and the CAE endeavors to provide useful audit tools and implement appropriate practices. Accordingly, assessor comments and recommendations are intended to build on this foundation.

Observations are divided into three categories:

- **Successful Internal Audit Practices** – Areas where IA is operating in a particularly effective or efficient manner when compared to the practice of internal auditing demonstrated in other internal audit activities. Successful internal audit practices identified are as follows:
 - Standard 1000 – Purpose, Authority, and Responsibility – The internal audit charter is comprehensive and contains the mandatory elements of the International Professional Practices Framework.

- Standard 1100 – Independence and Objectivity – The IA function is organizationally independent, routinely meets with the President and Board, and adds value to university operations by providing advice and counsel to university departments on an on-going basis.
- Standard 1200 – Proficiency and Due Care – The CAE is well qualified for the position, is respected externally and within the organization and obtains appropriate continuing professional education beyond the requirements for the position.
- Standard 1300 – Quality Assurance and improvement Program - The CAE completed a thorough internal assessment prior to the current external assessment.
- Standard 2000 – Managing the Internal Audit Activity – the CAE developed risk-based audit plans in consultation with senior management and the board.
- Standard 2100 – Nature of Work - the CAE coordinated the University risk assessment process while maintain necessary independence.
- Standard – 2200 – Engagement Planning - Documented engagement planning included clear descriptions of audit scope, objectives, and methodology.
- **Gaps to Conformance**
 - Prior to this first QAR, The CAE did not and under audit standards could not make reference to the *Standards* in issued reports. This matter is addressed in this report under **Opinion as to Conformance with the *Standards* and the Code of Ethics.**
- **Opportunities for Continuous Improvement** – Observations of opportunities to enhance the efficiency or effectiveness of IA’s infrastructure of processes. Such observations do not indicate a lack of conformance with the *Standards* or the Code of Ethics, but rather offer suggestions for continued improvement. Opportunities for continuous improvement are summarized below:
 - Standard 2040 – Policies and Procedures – The chief audit executive

must establish policies and procedures to guide the internal audit activity. Additionally, this standard recognizes the form and content of policies and procedures are dependent upon the size and structure of the internal audit activity and the complexity of the work. For this QAR no policy and procedure manual (audit manual) was available. It was clear the CAE was familiar with applicable laws, Board of Governors regulations, and the audit charter that guide the operation of IA; however, an audit manual appropriate to the size and needs of IA and the University would be helpful should IA employ additional staff in the future, or if there should be a change in the CAE position due to separation from employment. The CAE should prepare an audit manual appropriate for the size and complexity of IA and the University.

IA Response: The CAE agrees an audit manual is important to succession planning and the development of the audit team. An audit manual will be developed during the 23-24 fiscal year.

- Standard 2240 – Engagement Work Program – Internal auditor must develop and document work programs that achieve the engagement objectives. Standard 2240.A1 provides that work programs must include the procedures followed for identifying, analyzing, evaluating, and documenting information during the engagement. The work program must be approved prior to its implementation, and any adjustments approved promptly. While the CAE has clearly documented the scope, objectives, and methodology for each audit, no formal work programs were found for engagements reviewed that list procedures to be followed. Instead, the CAE had established separate files to meet each audit objective. While the independent quality assurance reviewer recognizes the extensive experience of the current CAE, engagement work programs should be prepared for each engagement and such work programs should be referenced to applicable supporting working papers.

IA Response: The CAE agrees and will implement work programs that are cross referenced to workpapers.

ATTACHMENT A – EVALUATION SUMMARY

	GC	PC	DNC
Overall Evaluation	X		

Attribute Standards (1000 through 1300)		GC	PC	DNC
1000	Purpose, Authority, and Responsibility	X		
1010	Recognizing Mandatory Guidance in the Internal Audit Charter	X		
1100	Independence and Objectivity	X		
1110	Organizational Independence	X		
1111	Direct Interaction with the Board	X		
1112	Chief Audit Executive Roles Beyond Internal Auditing	X		
1120	Individual Objectivity	X		
1130	Impairment to Independence or Objectivity	X		
1200	Proficiency and Due Professional Care	X		
1210	Proficiency	X		
1220	Due Professional Care	X		
1230	Continuing Professional Development	X		

1300	Quality Assurance and Improvement Program	X		
1310	Requirements of the Quality Assurance and Improvement Program	X		
1311	Internal Assessments	X		
1312	External Assessments	X		
1320	Reporting on the Quality Assurance and Improvement Program	X		
1321	Use of “Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> ”	N/A		
1322	Disclosure of Nonconformance	N/A		

Performance Standards (2000 through 2600)		GC	PC	DNC
2000	Managing the Internal Audit Activity	X		
2010	Planning	X		
2020	Communication and Approval	X		
2030	Resource Management	X		
2040	Policies and Procedures		X	
2050	Coordination and Reliance	X		
2060	Reporting to Senior Management and the Board	X		
2070	External Service Provider and Organizational Responsibility for Internal Auditing	X		

2100	Nature of Work	X		
2110	Governance	X		
2120	Risk Management	X		
2130	Control	X		
2200	Engagement Planning	X		
2201	Planning Considerations	X		
2210	Engagement Objectives	X		
2220	Engagement Scope	X		
2230	Engagement Resource Allocation	X		
2240	Engagement Work Program		X	
2300	Performing the Engagement	X		
2310	Identifying Information	X		
2320	Analysis and Evaluation	X		
2330	Documenting Information	X		
2340	Engagement Supervision	X		
2400	Communicating Results	X		
2410	Criteria for Communicating	X		
2420	Quality of Communications	X		
2421	Errors and Omissions	X		

2430	Use of “Conducted in Conformance with the <i>International Standards for the Professional Practice of Internal Auditing</i> ”	N/A		
2431	Engagement Disclosure of Nonconformance	N/A		
2440	Disseminating Results	X		
2450	Overall Opinions	X		
2500	Monitoring Progress	X		
2600	Communicating the Acceptance of Risks	X		

Code of Ethics		GC	PC	DNC
	Code of Ethics	X		

Attachment B – Rating Definitions

GC – “Generally Conforms” means that the assessor has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual standard or elements of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformity to a majority of the individual standard or element of the Code of Ethics and at least partial conformity to the others within the section/category. There may be significant opportunities for improvement, but these should not represent situations where the activity has not implemented the *Standards* or the Code of Ethics and has not applied them effectively or has not achieved their stated objectives. As indicated above, general conformance does not require complete or perfect conformance, the ideal situation, or successful practice, etc.

PC – “Partially Conforms” means that the assessor has concluded that the activity is making good-faith efforts to comply with the requirements of the individual standard or elements of the Code of Ethics, or a section or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the *Standards* or the Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the internal audit activity and may result in recommendations to senior management or the board of the organization.

DNC – “Does Not Conform” means that the assessor has concluded that the internal audit activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many or all of the objectives of the individual standard or element of the Code of Ethics, or a section or major category. These deficiencies will usually have a significantly negative impact on the internal audit activity’s effectiveness and its potential to add value to the organization. These may also represent significant opportunities for improvement, including actions by senior management or the board.

ATTACHMENT C – SURVEY RESULTS

New College of Florida University Audit Survey Results August 2022	AVERAGE RATING Scale of 1-4 with 4 being the highest
Governance	
1. The internal audit activity respects the value and ownership of information received and does not disclose information without appropriate authority unless there is a legal or professional obligation to do so.	4.00
2. The internal audit activity exhibits the highest level of professional objectivity in performing their work, makes a balanced assessment of all relevant circumstances, and is not influenced by their own interests or by others in forming judgments.	4.00
3. The internal audit activity is perceived as adding value and helping our organization accomplish its objectives.	3.57
4. The integrity of the internal audit activity establishes confidence, providing the basis for its role as trusted advisor within our organization.	3.57
5. Organizational placement of the internal audit activity ensures its independence and ability to fulfill its responsibilities.	3.71
6. The internal audit activity has free and unrestricted access to records, information, locations, and employees during the performance of their engagements.	3.86
Governance Overall Average	3.79
Chief Audit Executive and Process	
7. The Internal audit activity staff communicates effectively (oral, written, and presentations).	3.57
8. The internal audit activity staff keeps up to date with changes in our business, our industry, and the relevant regulatory issues.	3.57
9. The internal audit activity staff displays adequate knowledge of the business processes, including critical success factors.	3.71
10. The internal audit activity staff exhibits effective problem-identification and solution skills.	3.57
11. The internal audit activity staff demonstrates effective conflict-resolution and negotiating skills.	3.00
12. The internal audit activity staff establishes annual audit plans to assess areas or topics that are significant to our organization and consistent with our organizational goals.	3.86

13. The internal audit activity staff sufficiently communicates its audit plans to management of areas being reviewed. This includes descriptions of audit objectives and scope of review.	3.38
14. The internal audit activity effectively promotes appropriate ethics and values within our organization.	3.57
15. The internal audit activity adequately assesses the effectiveness of risk management processes employed by management to achieve objectives.	3.81
16. The internal audit activity competently assesses the adequacy and effectiveness of our organization's system of internal controls.	4.00
17. The internal audit activity exhibits proficient project management and organizational skills to the timely completion of its audit engagements.	3.86
18. The internal audit activity demonstrates sufficient knowledge of key information technology risks and controls in performing its audit engagements.	3.86
19. The internal audit activity demonstrates sufficient knowledge of fraud to identify "red flags," indicating possible fraud when planning its audit engagements.	3.86
20. Internal audit activity audit reports are accurate, objective, clear, concise, constructive, complete, and timely.	3.43
Chief Audit Executive and Process Overall Average	3.65
Selected Additional Comments Received in Response to the Survey	
21. What would you describe as areas of strength for the internal audit activity? (selected responses) <ul style="list-style-type: none"> a. Mr. Tzoumas understands the strategic importance of risk management. I valued his insights. b. His reports (and even informal conversations) always identify ways we can improve our internal processes. c. I was extremely pleased with the work of our Chief Compliance Officer and the work that was being done on compliance and compliance reporting. Areas of strength include: 1) excellent and timely communication (both internally with college leadership and with reporting to the Board of Trustees); 2) courageous independence; 3) educating and assisting with compliance issues in advance of possible problems; and 4) working effectively with college personnel to bring various processes under compliance. I was very happy with the cooperation I received from Alex when I needed information or had questions. He always communicated quickly, thoroughly, and was very knowledgeable. His knowledge of financial forensics was outstanding. d. He work ethic is exemplary. The audit plan demonstrates knowledge and foresight. e. Mr. Tzoumas is personable, professional, and available 	
22. What areas would you describe as opportunities for improvement? (selected responses)	

<ul style="list-style-type: none"> a. I am satisfied with the internal audit procedures. Internal communication and coordination are somethings that can be improved, but not something I see and causing problems. b. From my experience, the New College Foundation could use more audit activity, specifically related to process. Due to the college's size, and how entities finances go through the College business department, it's always a good idea to keep a close eye on levels of approval, checks and balances, etc. c. I am entirely satisfied with the audit activity. I have no specific suggestions. We are very fortunate to have a person with this experience, certifications, and knowledge. d. Since this is a one-person shop, Alex would benefit with from part-time administrative assistance either from a partial position or a student intern.
<p>23. How might the internal audit activity better add value to your organizations? (selected responses)</p> <ul style="list-style-type: none"> a. Internal Audit has improved markedly under Alex's leadership. b. The internal audits are a valuable tool to prepare the college for the various external audits the college are required to go through.
<p>24. Additional comments (selected responses)</p> <ul style="list-style-type: none"> a. New College is a small institution within the State University System, but has many of the same audit and compliance mandates of the larger institutions that have more staff to meet these requirements. As is natural at a small institution, most administrators also wear several hats that may include nontraditional roles as the college's needs develop. For Alex, this meant (among other things) serving as a Title IX Hearing Officer. So, in addition to his job duties, Alex was an outstanding asset to the college as he was willing to help where he could, and took all of his difficult roles very seriously and performed very well.

ATTACHMENT D – STAKEHOLDERS INTERVIEWED

- Richard Corcoran – President
- Debra Jenks, Chair, Board of Trustees
- Lance Karp - Audit and Compliance Committee Chair, Board of Trustees
- Mary Ruiz – Board of Trustees
- Chris Kinsley – Vice-President of Finance and Business
- Alexander Tzoumas – Chief Audit Officer and Chief Compliance Officer

In addition, surveys were distributed to and subsequently returned by the following stakeholders at the senior management level

- Pat Okker – Past President
- Charlie Lenger – Past Audit and Compliance Committee Chair, Previously Board of Trustees
- Brad Thiessen – Chief of Staff and Interim Provost and
- David Fugett – Past General Counsel
- Chris Kinsley – Vice-President of Finance and Administration
- Melissa Shippee - Business Office Controller
- Ben Foss – Chief Information Officer
- Emily Hefferman – Dean of Studies

ATTACHMENT E – EXTERNAL ASSESSOR QUALIFICATIONS

Sam M. McCall, PhD, CPA, CIA, CGAP, CGFM, CIG

As of May, 2023, Sam McCall has worked in government for almost 54 years. He is currently working part-time as the Director of Assurance and Consulting for Law Redd Crona, and Munroe, CPAs and also performing additional work outside the firm as Sam M McCall, CPA. In May 2022, Sam completed nine years of service at Florida State University as Chief Audit Officer. Prior to joining FSU, Sam was City Auditor for the City of Tallahassee for 13 years and prior to that Deputy Auditor General for 13 of his 30 years in state government. He has served on the Comptroller General of the United States Advisory Council on Government Auditing Standards, the Institute of Internal Auditors (IIA) International Internal Auditing Standards Board, and the Governmental Accounting Standards Board Advisory Council. He is past National President of the Association of Government Accountants and received their Robert W. King Memorial Award and the National Intergovernmental Audit Forum David M. Walker Excellence in Government Performance and Accountability Award. In 2014, the IIA inducted Sam into the IIA American Hall of Distinguished Audit Practitioners and the IIA named Sam as one of the Top 15 Most Influential Government Auditing Professionals. That year the Association of Government Accountants also recognized Sam as their National Educator of the Year. In 2015, the Northwest Florida State College named Sam as the 2015 Alumnus of the year. In 2016 Sam was nationally recognized by the American Institute of Certified Public Accountants with their Outstanding CPA in Government Career Contribution Award. In December 2016, Sam completed a five-year appointment as a member of the Federal Accounting Standards Advisory Board that establishes GAAP for the federal government. In 2017, the FSU Office of Inspector General Services was recognized by the Florida Commission on Law Enforcement Accreditation as the first State University to receive such accreditation. From 2017 to 2019, Sam was selected to serve as Chair of SUAC (the State University Audit Council). In 2022, the Association of College and University Auditors recognized Sam with their Outstanding Professional Contribution Award. Lastly, in May 2023, Sam was approved by the Governor and Cabinet to serve on the three-person State Board of Administration Audit Committee upon the recommendation of the State Attorney General.

In terms of quality assurance reviews, while with the Auditor General, Sam participated in the National State Auditors Association QAR program and served as a team member for review of the state audit function in Tennessee, team leader in North Carolina, and as the concurring reviewer (highest level) in South Carolina, Nevada, Arizona, California, and Hawaii. In the Florida Auditor General's Office, quality assurance reviews of state agency

Offices of Inspectors General were under his supervision for several years. While at the Auditor General, City of Tallahassee and at FSU, quality assurance reviews of his Office consistently received “pass/generally conforms” assessments (the highest level) by external independent quality review teams. While at the City of Tallahassee, the Office of the City Auditor was the first city in the nation to receive a successful QAR under both Government Auditing Standards and the Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

Title IX Overview



Audit and Compliance Committee Presentation
By Alex Tzoumas, Chief Compliance Officer
September 15, 2023

Training Objectives

- Gain insight into Title IX regulations.
- Gain insight into terms associated with Title IX.
- Understand reporting obligations regarding sexual harassment.
- Understand New College compliance and Title IX personnel.
- See university policies and procedures pertaining to Title IX.

Title IX of the Education Amendments of 1972

"No person in the United States shall, based on sex, be excluded from participating in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving federal financial assistance."

Title IX Terminology



Terminology

Complainant: An individual who is alleged to be the victim of conduct that could constitute sexual discrimination or harassment.

Respondent: An individual who has been accused of conduct that could constitute sexual discrimination or harassment.

Actual Knowledge: Notice of sexual harassment or allegations of sexual harassment to a District's Title IX Coordinator or any official of the District who has the authority to institute corrective measures on behalf of the recipient or to any employee of the university. Once a university receives actual notice, it must take action whether a formal complaint is filed or not.

Formal Complaint: A document filed by a Complainant or signed by the Title IX Coordinator alleging sexual harassment against a Respondent and requesting that the school district investigate the allegations of sexual harassment.

Deliberate Indifference: A clearly unreasonable response in light of the known circumstances.

Terminology

Supportive Measures: non-disciplinary, non-punitive, individualized services offered as appropriate, as reasonably available, and without fee or charge to the Complainant and the Respondent before or after the filing of a formal complaint or where no formal complaint has been filed.

- Such measures are designed to restore or preserve equal access to the education program or activity without unreasonably burdening the other party, including measures design to protect the safety of all parties or the educational environment, and deter sexual harassment.
- Supportive measures may include counseling, mutual restrictions on contact between the parties, changes in work locations, increased security and monitoring of certain areas of the campus, or other similar measures deemed appropriate under the circumstances.

Title IX Definition of Sexual Harassment

Quid Pro Quo

An employee **conditioning the provision** of an aid, benefit, or service on an individual's participation in unwelcome sexual conduct.

SPOO

Unwelcome conduct determined by a reasonable person to be so **severe, pervasive, and objectively offensive** that it effectively denies a person equal access to the recipient's education program or activity.

Sexual Assault, Dating Violence, Domestic Violence and Stalking

Sexual assault as defined in the Cleary Act; or **dating violence, domestic violence, or stalking**, as defined in the Violence Against Women Act.

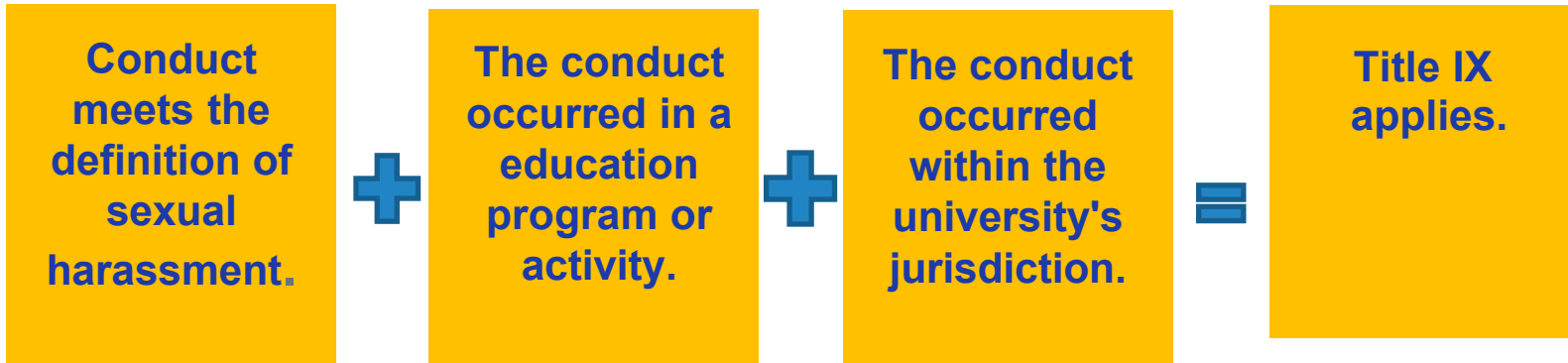
Education Programs

Education programs or activities include locations, events and circumstances over which the university exercises substantial control over both the Respondent and the context in which the harassment occurs, including, but not limited to:

- Classes
- Extracurricular activities
- Transportation
- Field trips
- Club meetings



When does Title IX apply?



If the requirements above are met, Title IX applies, and the grievance process must be followed. If any of the above elements are missing, Title IX does not apply.

University Regulations, Training & Website

- NCF Regulation 3-4018 Sexual Discrimination/Harassment
- NCF Student Code of Conduct - Title IX Sexual Harassment Matters
- Title IX for Higher Education mandatory training
- Title IX Website - <https://www.ncf.edu/life-at-new/safety-conduct/title-ix/>





The Title IX Team

Title IX Coordinator

The Title IX Coordinator is responsible for:

- Training Investigators and Decision-Makers.
- Conducting initial assessment of allegations and/or complaints.
- Supervision and coordination of the investigative process.
- Helping investigators develop investigation strategy.
- Coordinating supportive measures.
- Guiding timeline compliance.
- Recordkeeping.
- All records relating to sexual harassment must be maintained for no less than seven (7) years.

Appellate Decision-Makers

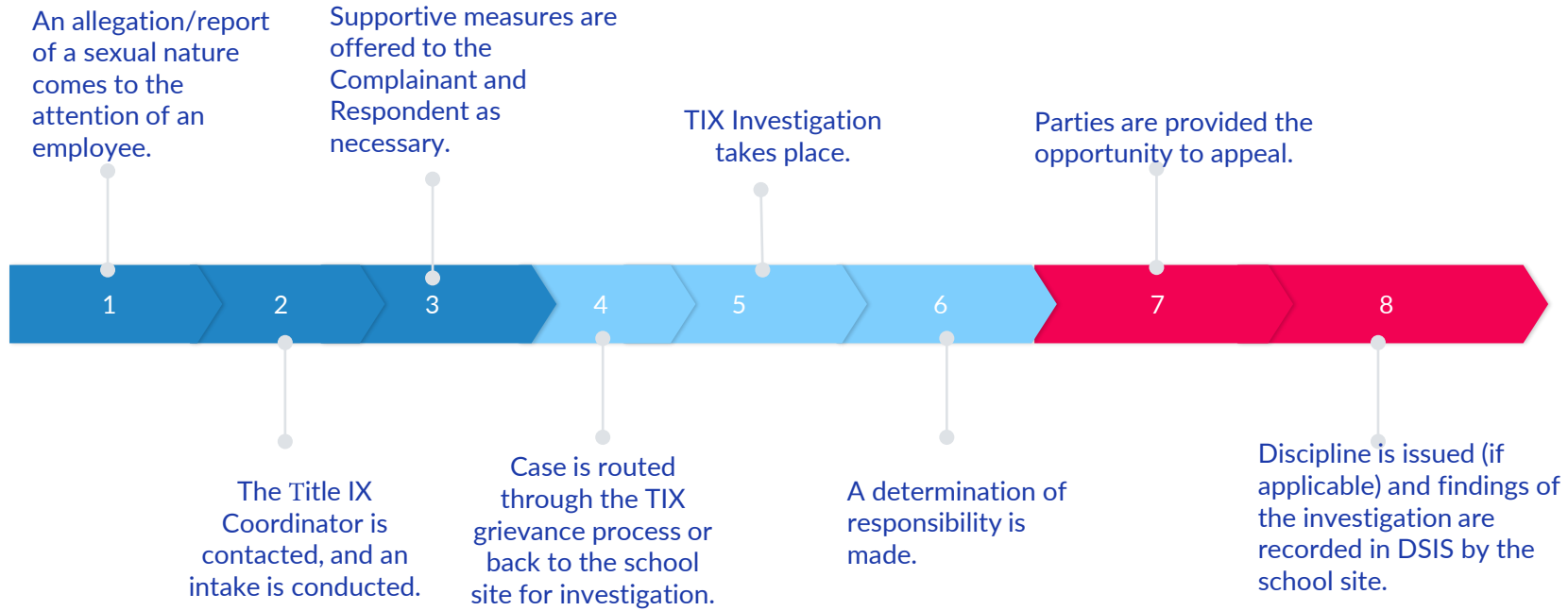
Title IX Appellate Decision-Makers are responsible for:

- Understanding the pertinent Title IX definitions and grounds for appeal.
- Responding to appeals in a timely manner.
- Conducting a formal hearing.
- Providing the parties with a determination on the appeal.

Advisors

- Parties (Complainants and Respondents) have the right to have an advisor of their choice to assist them throughout the process, including attending meetings and/or interviews.
- An advisor may be an attorney but is not required to be an attorney.
- If the Complainant or Respondent is a student, the advisor can be a person in addition to their parent or guardian. If the Respondent is an employee, the advisor can be another person in addition to their union representative.

Title IX Process





New College Florida

Title IX Assessment

Observations and Recommendations

Conducted by Sandra K. Schuster, J.D.

Partner, TNG, LLC

May 5, 2023

INTRODUCTION

The New College Florida (hereinafter “NCF”) retained TNG to conduct an assessment of the Title IX operations at the university, and to provide recommendations for best practices.¹ The examination of several cases, as well as the review of policies, the Title IX website and other documents, along with the extensive interviews conducted with faculty, students and staff involved with Title IX enabled me to develop an in-depth understanding of the processes involving Title IX at NCF. The observations and recommendations reflected in this report apply to the entire Title IX process and how it intersects with student and employee conduct.

The goal of this assessment is to identify challenges based on my review and to suggest best practice recommendations that may be considered by NCF going forward to improve the campus implementation of Title IX for all individuals involved.

The recommendation in this document reflects current best practices and the regulatory standards established in the 2020 Title IX regulations. There will be new Title IX regulations projected to be published in May 2023 which may necessitate revision of the NCF policy as well as some of the best practices recommendations. This report will be updated at that time.

A part of my charge in conducting this assessment was to provide recommendations for best practice considerations that would support the Title IX operation to continue to serve NCF not only through industry standards and best practices currently in place, but also to recommend additional considerations for best practices to further enhance a system of excellence for the campus.

METHODOLOGY

The TNG assessment protocol provided an understanding of the Title IX process from the point at which a student would make an initial allegation of sex/gender misconduct against a member of the NCF community through the final resolution of the matter. This assessment did not include a review of all recent cases, only a select few that posed significant challenges.

I. POLICY REVIEW

Observations and Recommendations

There are significant issues with the policy language in Policy 3-4018 Sexual Discrimination/Harassment that make the policy inconsistent with current Title IX regulations and case law. I was unable to provide a red-line review of the policy because it was only available in PDF format, but I created a hand-written editing of the policy with editorial comments handwritten in if the College wishes to use this. Since the new regulations are scheduled to be published in May with final implementation on the campus by August or

¹ *Best practice recommendations are those recommendations that may be above and beyond what is required by established System policy, state law or federal regulations*

September, I recommend that the College continue to operate under the current policy language until **the Title IX regulations are published and that a new policy should be developed** and published quickly after the publication of the regulations to reflect these new federal requirements.

The Student Code of Conduct has an extensive provision regarding sexual misconduct and confusingly references the Title IX procedures as the resolution source for violations of this section of the Policy. This unnecessary duplication of prohibited conduct is both confusing and unnecessary. Title IX is a non-discrimination law that not only covers discriminatory actions, but also sex-based harassment and all other forms of sexual misconduct. Therefore, all types of prohibited conduct on the basis of sex should be encompassed in the Title IX-based policy. The Title IX-based policy should be applicable to students, faculty and staff at NCF. The Student Code of Conduct and any Human Resources policies should reference sex-based conduct to be addressed under the Title IX-based policy. I am attaching my written edits of the Student Code of Conduct as well. **This document is in serious need of revision and updating.**

Since Title IX is a federal discrimination law that applies to all educational entities that are federal funding recipients, only the institution itself, not individuals, can be held responsible for violating Title IX law. Therefore, the NCF policy should not suggest that an individual is in violation of Title IX, rather an individual may be alleged to violate the NCF policy that reflects the Title IX regulatory standards and Florida state law. I recommend this policy be titled, New College Florida “Policy on Sexual Harassment, Discrimination and Sexual Misconduct”. This policy would encompass all elements required to comply with Title IX and the State of Florida regulations and would encompass all student and employee misconduct on the basis of sex.

II. ORGANIZATION

Observations and Recommendations

The current Title IX operation at NCF is problematic. Comments shared from individuals interviewed included, “Title IX is a mess and has been for years”, “Title IX is broken”, and “Title IX is set up for failure”. I agree that Title IX is in need of a significant re-framing. Currently the office is staffed by a single individual (who has multiple other assigned responsibilities), no support staff and no budget. This is an unacceptable risk for the college.

The Title IX Office has seen multiple staff turnovers and multiple and varying supervisors² and supervisory structures over the past decade, leaving the status of the office confusing for the NCF community and resulting in a lack of trust or confidence in the Title IX operation. As a result of the organizational chaos, information provided to the campus has been spotty and

² The Title IX Coordinator has had three different supervisors in seven months and has been moved from the Compliance Office to Student Affairs.

often out of date, resulting in individuals not knowing how or where to file a grievance or complaint or where to seek supportive measures.

- * Some important considerations for the Title IX Coordinator role include:
 - The Title IX Coordinator must have the requisite independence to assure compliance with legal and regulatory mandates for sex/gender equity and other civil rights laws if assigned to this role.
 - The Title IX Coordinator should operate free from conflicts of interest and have a designated independent and trained Deputy Coordinator to serve when their own recusal is necessary.
 - The Title IX Coordinator should have a well-detailed job description that more clearly and specifically outlines the range of responsibilities assigned for this role.
 - While the title of “coordinator” is often inconsistent with the significance of the role that individual performs at an institution, this title has remained a regulatory standard for the individual providing oversight of the functions of the Title IX regulations since 1975. The recent trend in the past five years has been to incorporate Title IX compliance with other civil rights laws for faculty, staff and students under the supervision of the Title IX Coordinator. Therefore, any shift in office name should reflect the broader compliance responsibilities of the individual who oversees that office while maintaining the title of Title IX Coordinator.

The Title IX operation at an institution should be independent of other community specific organizational operations (such as one only focusing on students, or one only focusing on employees) in order to avoid a limited perception of the scope of the office. Title IX applies to all members of the NCF community and thus, should not be viewed as only providing support and accountability to one segment of the community. The placement of the Title IX Office requires a critical analysis of the NCF overall organizational structure in order to determine the most appropriate placement for this function. Additionally, the Department of Education’s Office of Civil Rights encourages the Title IX Officer to either answer to the institutional President or a Senior Vice President and to have a direct or dotted line to the President in order to provide appropriate notice to the President of high profile or significant cases in a timely manner.

As stated previously, the national trend is to have the Title IX function a part of an overall civil rights harassment/discrimination operation that would provide oversight and compliance with all state and federal civil rights laws. This would include Title VI (race, national origin and ethnicity), Title VII (sex, race, color, religion, national origin for employees) and 504/ADA (disability), in addition to Title IX. Combining all civil rights-based operations in a single office creates both consistency and efficiency in addressing all civil rights issues.

To more effectively position the Title IX Office to establish autonomy with the campus community to serve all members of the community without confusion I suggest consideration of the following options.³ Each of these considerations would provide the Title IX/Compliance Office role of answering to a senior administrative official. However, the Title IX Coordinator should also have a non-supervisory dotted line to the President of the College for purposes of accountability.⁴

The placement of the Title IX Office should establish a clear identity for the office and the role of the Title IX Coordinator as a compliance-based position. The following represents considerations for placement of the Title IX operation, combined with other civil rights compliance-based offices at NCF:

1. Currently the Title IX Office is a part of the Student Affairs Division. There are disadvantages of the Title IX Office being located in the Student Affairs Division in that the Title IX function is a compliance-based office that serves faculty, staff and students, unlike most other student affairs programs and operations that only serve students. The presence of the Title IX Office as a part of other student-based offices and programs suggests an exclusivity of serving students only and tends to inhibit employee complaints. The Title IX operation could benefit from a re-framing of the office with more emphasis on serving the entire NCF community. While some institutions place the Title IX Office in the Student Affairs Division, this placement requires substantial additional marketing, training and re-framing in order to encourage employees to view the Title IX/Compliance operations as relating to them in their role at the College.

2. Placement of the Title IX/Compliance Office could be part of the overall Compliance Office function at NCF which is also a common placement for a civil rights compliance function. There are significant limitations to this placement at NCF however that would need to be considered. **First, NCF's Compliance Office does not address discipline matters or grievances, rather that office serves as the College internal auditor to oversee compliance with financial matters. Additionally, the Director of this Office is only a part-time employee and does not have the knowledge or training required to oversee a grievance-based operation.**

3. Creation of a Civil Rights Compliance Division in the Office of Human Resources that addresses grievances related to all the federal and state civil rights laws that impact both

³ A "best practice" is not a singular element, rather a best practice represents moving the delivery of service from the industry standard, and often from current excellent practices to ones that may further enhance the delivery of service to the community.

⁴ The Office of Civil Rights strongly suggests a "stand alone" office for the Title IX Coordinator. Ideally, the Title IX Office, as a part of the university's compliance office with all forms of harassment, discrimination and retaliation based on protected status should maintain a high-profile position answering to a senior administrative officer, with a dotted line to the president that would allow the Title IX Coordinator to bypass their direct supervisor on urgent/significant Title IX matters and address them directly to the President.

employees and students (Title IX, Title VI, Title VII, 504/ADA). This would place that Civil Rights Compliance division, including Title IX, under the direct supervision of the Chief Human Resources Officer. This placement would affiliate the Title IX function with a compliance-based operation that serves the entire campus in addressing civil rights complaints. This office would be managed by the Title IX Coordinator under the supervision of the Chief Human Resource Officer. This also would enable the head of the TitleIX/Compliance Office to oversee Title IX as well as other discrimination, harassment and retaliation issues, and provide staffing in that office to address all forms of discrimination and harassment for employees and students.

4. Placement as a part of the Office of Legal Affairs. Affiliation with the Legal Affairs Office would provide appropriate status of this office as representing legal standards related to federal and state laws regarding compliance with harassment and discrimination. **The disadvantage to this placement would be that there would need to be a separation of the Title IX/Compliance functions from the attorney oversight in order to avoid conflicting out legal counsel from representing the College if the legal counsel were to be involved in oversight or decision-making in a case involving a civil rights claim.**

Some additional considerations for the Title IX office include:

- * The Title IX Coordinator must have significant authority and contact with academic and administrative departments. ⁵
- * All publications related to Title IX, as well as the website and training operation, should incorporate and reflect a focus on discrimination, harassment and retaliation for all protected classes. This will further support the NCF community's understanding of civil rights compliance and the Title IX Office as the source to report all forms of discriminatory conduct.
- * Visibility and accessibility of the Title IX Office and staff are continuing important best practices. It is important to continue to focus on visibility, autonomy, and the broad mission of the office.
- * In addition to the Title IX Coordinator's oversight of all harassment and discrimination allegations and Title IX compliance, the Title IX Coordinator would oversee the adjudication process for all civil rights grievances to ensure timeliness of the process.

Staffing considerations for the Title IX/Compliance Office should include:

- * The Title IX Coordinator, who should also be trained to conduct investigations when needed. However, when this is done, there must be another trained Title IX administrator

⁵ See Appendix A for a list of Title IX Coordinator responsibilities as identified by the Office of Civil Rights and recommended by ATIXA (the Association for Title IX Administrators)

(generally the Title IX Deputy) designated to oversee the process and review and approve the investigation report.

- * **Appointment of a Deputy Coordinator to conduct thorough, reliable and impartial investigations for Title IX grievances as well as grievances that arise under Title VI, Title VII and 504/ADA and serve as the Title IX Coordinator designee as needed.**
 - The Deputy Coordinator must be well trained in all elements of Title IX .
 - The Deputy Coordinator serving to conduct investigations should be trained on the content necessary to assure the professionalism of the civil rights investigator role.
- * An administrative assistant to maintain the operational elements of the office.
- * **Additionally, NCF should designate and provide for a sufficient number of individuals to serve as Hearing Officers/Decision Makers for both original decisions as well as for appeals.**
 - These individuals must be trained regarding College policy and on the skills essential for making determinations regarding policy violations, sanctioning and appeals.
 - The Hearing Officers/Decision Makers should act with independence, impartiality and without conflict of interest.
- * **Internal appointment of Title IX departmental liaisons in the following areas: Student Affairs, Academic Affairs, Human Resources and Athletics to serve as a part of a Title IX team.** These individuals should serve in this role in addition to their regular positions.
 - The designated liaisons in these critical areas can serve Title IX to represent perspectives from their constituencies as a part of the Title IX team and as an important link to the Title IX program.
 - This broad representation throughout the campus also contributes to expanding the visibility of Title IX.
 - Designated departmental liaisons are generally not compensated for serving in this role unless they also provide additional services such as investigators or serve as a designee in the absence of the Title IX Coordinator, nor should it be a time-consuming obligation requiring additional compensation.
- * Recruitment and training of individuals within the College to serve as Advisers for parties who are bringing an allegation of a violation and for those individuals accused of violating Title IX or other civil rights policies. Typically, serving as an adviser is incorporated into a faculty member or administrative staff member's job description and would not require additional compensation.

- * NCF must allocate a sufficient budget to employ a qualified Title IX Coordinator, Deputy Coordinator and support staff.
 - The budget should provide sufficient funding to support office functions and for retaining outside investigators or decision-makers when cases necessitate a third-party involvement for these roles.
 - The budget should include funding sufficient to meet federal, state and local obligations for compliance with NCF policies, Title IX and other civil rights laws as required.
 - The budget should include sufficient funding for all individuals involved with the Title IX resolution process to receive ongoing professional development training on an annual basis as required by VAWA, Sec. 304.
- * The campus law enforcement for NCF is composed of sworn officers⁶. This creates both benefits and challenges. The benefits are that the campus is protected by sworn officers with arrest authority. These individuals, however, are also employed by NCF and serve as employees of the College. The challenge to having sworn law enforcement officers serving as the campus public safety is that there are frequently conflicts with their obligations as sworn officers and their role as a campus employee. The obligation to uphold state law regarding their position as sworn law enforcement will prevail over their College role when there is a conflict. **Therefore, at NCF, the campus law enforcement may not serve as investigators for campus-related misconduct issues that may also have criminal law implications.** In fact, campus law enforcement may be involved in an investigation of a campus-based misconduct such as assault at the same time the college is conducting their own internal administrative investigation of the same matter. The campus law enforcement operation may not share information with the College other than that information consistent with state public records laws, and the College should not share any information with campus law enforcement that is FERPA protected information because information held by sworn law enforcement offices for law enforcement purposes is not protected by FERPA. Thus, the College would be exposing private information of students.
 - * The College should develop a Memorandum of Understanding with their police force on campus to clearly outline the boundaries of information and how and under what circumstances it should be shared.⁷
 - * The Campus law enforcement unit should be trained in Clery compliance and should oversee all Clery requirements including providing Timely Warning Notices, Emergency

⁶ Officers sworn by the State of Florida and bound by the laws of the state for law enforcement, as well as subject to state public records laws.

⁷ ATIXA has model MOU's available for the College to review to adapt for their needs.

Notifications, Missing Student Notifications, Fire Safety Notifications, availability of Crime Logs, Campus Security Authority training, and publication of the Annual Security Report.

- Clery training for campus law enforcement is essential. The campus law enforcement unit should maintain a webpage of all required Clery information, including links to the prior three years Annual Security Reports.

III. TRAINING

Observations and Recommendations

The Title IX operation at NCF has a substantial training deficit for those individuals involved with providing the oversight of Title IX, including for Coordinator, Investigators and Hearing Officers/Decision Makers. Title IX regulations requires that the Title IX Coordinator and others performing Title IX functions must have adequate training in order to stay up-to-date with legal compliance development and best practice trends. Additionally, VAWA Sec. 304⁸, requires annual training for all employees involved with the Title IX operation, including the Coordinator and Deputy, hearing officers/decision makers, investigators, appeals officers, advisers and, if applicable, departmental liaisons.

Internal Training (for NCF community)

- * Title IX regulatory changes, anticipated in May 2023, will necessitate campus-wide training for all new and Title IX affiliated staff to update them on the new regulatory changes. Additionally, there is required training that must be provided internal to the College. While Title IX law requires that all individuals receive sufficient training in order to perform their functions within the Title IX operation, VAWA 304, which is part of the Clery Act has legal requirements for training. These legal requirements include:
 - **Mandatory training for all incoming students and new employees** on topics including, but not limited to: College policies and procedures, mandatory reporting, reporting/notice options, on and off-campus resources, interim actions, remedies, resolution options, the investigation process, and the appeals process as well as addressing dating/domestic violence, sexual assault and stalking (required by VAWA 304).
 - **Annual training offered for all students** that is topically based, interactive and engaging to encourage their confidence in the Title IX Office and increase their knowledge of Title

⁸ Although there is no private right of action under Clery, a violation of any element of the Clery Act, including VAWA 304 could result in Clery a Clery review and resultant fines of \$62,689.00 for each violation of the Act.

IX-based policies and the accompanying procedures, where and how to report.
(required by VAWA 304)

- Annual training for all individuals involved with any aspect of the Title IX operation, including the Title IX Coordinator, Deputy Coordinators, Investigators, Decision Makers, Appeal Officers and Advisers. (required by VAWA 304)
- **Regular annual training to all appropriate employees on sexual harassment and information regarding their mandatory reporting responsibilities**, including reporting under Title IX, child abuse reporting statutes, and VAWA. (Required by the EEOC)
- Special, targeted training on Title IX policies, reporting and documentation procedures, and appropriate responses for supervisors, chaperones, faculty and other employees involved in non-campus-based programming such as study abroad, internships, externships, field trips, and service trips. (Recommended by Title IX regulations)
- Training to law enforcement, safety, and security officials on topics including, but not limited to: applicable Title IX policies and procedures, reporting procedures, the role of the Title IX Coordinator, and the intersection of criminal and campus investigations and resolution processes. (Recommended by VAWA 304 and Title IX)
- **Training for the College Board, President and Cabinet on essential information regarding Title IX and other civil rights law compliance.** (Recommended by Title IX)

IV. WEBSITE

Observations and Recommendations

The NCF website for Title IX provides minimal and adequate information when you can find it. In order to find information about Title IX reporting, policies and resources you must first go to the section for students, then to Safety and Conduct, then to the link to Title IX from that page.

It takes substantial searching to even find the web page with Title IX information on it.

The Home page for NCF has a list of resources, including how to order textbooks and career information, but there is no Home page link to Title IX. An individual who was sexually assaulted is not likely to go searching through multiple web pages to find where to obtain assistance and/or make a report. The following elements must be considered for inclusion to provide greater transparency and ease of accessing information about the Title IX Office in order to more effectively serve the NCF faculty, staff and students.

- * There should be a prominent link to the Title IX Office and resources on the Home page for the College.

- * The web site on the NCF page and the Title IX web page should be factually accurate and easy to navigate.
 - There should be multiple “key-words” that would direct an individual to resources provided by the Title IX Office in addition to “Title IX” as the key word.
 - The College should utilize student focus groups to discuss the Title IX website, access to information on the site, suggestions for key words for ease of access.
 - It’s important to make use of hyper-linked information for resources for ease of access to information.
- * There must be a link to the most up-to-date policy on the Title IX website. Currently there is not a link to the Policy on the Title IX website.
- * The Title IX non-discrimination statement must be posted prominently on the Title IX web page.
- * The Title IX web page should identify the name, location and contact information of the Title IX Coordinator as well as how to make an emergency report after standard business hours.
- * The Title IX webpage should have a section addressing the need for immediate support and assistance as well as how to make a non-emergency report (there is currently an on-line reporting function which is great).
- * The Title IX web page should have appropriate information for students, faculty, staff and parents regarding:
 - Where to report and how to address emergencies (utilize hyper-link to resources)
 - Putting in the words “rape” or “sexual assault” in the search bar takes you to articles and organizations in the top 3 items on the link, but not to the Title IX Office.
 - Access to mental health and medical support on and off campus (hyper-link to these resources).
 - Where to make a complaint.
 - The rights of parties.
 - How to make a 3rd party report. A 3rd party report is any report made by someone who is neither the victim or the accused and could include someone from outside the NCF community.
 - Confidential reporting sources.
 - On-campus and off-campus (local) resources.

- Available supportive measures.

V. PREVENTION INITIATIVES

Observations and Recommendations

- * NCF should allocate sufficient annual funding for primary prevention, awareness programming and educational efforts as required by Title IX regulations, VAWA 304 and other federal, state and local mandates. This also serves as a significant risk management initiative. This function may be a part of the Title IX Office or made available through a Counseling or Wellness services if they provide other forms of wellness training. In either case, the Title IX Coordinator should have substantial knowledge about and involvement in the planning and execution of all prevention efforts related to sex/gender misconduct and discrimination. Recommendations for prevention programming that incorporates risk management goals includes:
 - Programming efforts should include information about the Policy and grievance process as well as consent and healthy relationships; programs, initiatives and strategies for addressing intimate partner violence, sexual assault, sexual harassment, sex/gender discrimination and stalking.
 - Programming should also include safe and positive bystander intervention techniques and options and information on risk reduction.
 - Programming should be culturally relevant and tailored to fit within the cultural beliefs and practices of multiple audiences or the specific targeted group as well as community norms.
 - Programming should be provided through multiple modalities including outside speakers, in-house presenters on specific topics, community gatherings, awareness campaigns, information on social media sites and student organizations.
 - The Title IX Office should host periodic focus group discussions for students and employees on “rights” of parties, supportive measures, how to report, discussion of process, what do students need/want to know.
- * A Best Practice would be for NCF to provide sufficient funding for victim advocacy services, or coordinate provisions for, or arranges for local access to advocacy services for students and employees. In cases where external services are provided, the College should implement an MOU to clearly articulate the boundaries and expectations of both the advocate and the College.
- * NCF should consider creating a brochure or prominent link on the website that provides comprehensive information on the non-discrimination policies at the College, procedures, supportive measures and accommodations.

- * Providing comprehensive prevention programming should be a high priority at NCF and should be supported from the highest levels of the College.
- * The Title IX Office should represent a “safe space” for reporting and will only achieve this goal by being transparent, welcoming, and visible.

VI. TIMELINESS

Observations and Recommendations

A common issue gleaned from the multiple interviews is that the process takes too long for resolution, during which time the parties are further traumatized by the lack of information and length of time. The Title IX Coordinator may alleviate some of the anxiety of the parties through intentional communication to the parties of the current status of the adjudication process, and to engage in ongoing communication with the parties to keep them informed of progress and timing.

- * A best practice recommendation for ensuring all the steps of the process are followed in a timely way would be to create a Checklist for each of the elements through the process which would be used by the Title IX Coordinator and Investigator to maintain documentation of the progression of a case and documentation of the timing of each step to be entered into Maxient, which would also be beneficial when auditing the process for timeliness to determine where delays may exist.

APPENDIX A

BEST PRACTICES RECOMMENDATIONS FOR THE TITLE IX COORDINATOR ROLE

A best practice is for the Title IX Coordinator to have broad responsibility for oversight and accountability of the entire process from the initial report through the final determination of a case. The Title IX Coordinator responsibilities should include:

- * Oversight of TIX compliance;
- * Supervision of staff and process;
- * Oversight of training and education;
- * Involvement with Policy development (since this is a system provided policy, the campus Title IX Coordinators should provide input and be appropriately trained);
- * Development and implementation of grievance procedures (again, this is established by the system, but management and implementation of the procedures must be coordinated by the Title IX Coordinator for the campus);
- * Oversight of the case management process;
- * Recruitment and training of campus advisors (those who will serve to advise either the Complainant or Respondent)
- * Provision of appropriate notice to the parties throughout the process, including the finding, the appeal and any actions that follow the Title IX process;
- * Ensure Complainant is informed of actions throughout the process and ensure that all determinations (findings) include remedial considerations for the Complainant
- * Maintain accurate and thorough records and notes;
- * Serve as the key intake officer for notice, allegations, reports and formal complaints;
- * Conduct the initial assessment of a case to determine if it falls under Title IX or another policy;
- * Coordinate overlap of various student and employee grievance processes
- * Ensure promptness and effectiveness of grievance procedures;
- * Supervise investigations;
- * Review all investigation reports to ensure they are thorough, reliable and impartial;
- * Oversee informal resolution procedures
- * Inform key stakeholders as appropriate through the investigation and adjudication process;
- * Provide quarterly statistical update to the President (see attached example) update the President in a timely manner on all high profile or significant cases;
- * Maintain up to date knowledge of federal TIX laws and state laws related to Title IX;
- * Navigate First Amendment issues involving expression and discrimination
- * Engage in involvement with campus prevention agenda;

- * Provide 504/ADA compliance, including appeals of accommodations and grievance related to harassment or discrimination (Note: this is not the disability services role, which should be a separate function under a different administrator)
- * Ensure compliance with final sanctions and remedies
- * Serve as the primary contact for government inquiries on Title IX/DHR matters