

The university's overall Florida Code of Ethics disclosure compliance rate in eDisclose for the 2022 calendar year. These rates for each campus were as follows:

Antifraud activities performed included fraud risk assessments, university enterprise risk

discuss with the board the form and frequency of the external assessment, as well as the qualifications and independence of the external assessors.

The two types of external assessments include self-assessment with independent external validation and full external assessment. The self-assessment with independent validation is the most commonly used method as it is the most cost effective for organizations. Regardless of the method, the external assessor must conclude as to conformance with the professional Code of Ethics and the Standards; the external assessment may also include operations or strategic comments. In addition, the assessors were encouraged to share operational and strategic best practices.

In selecting the assessment team, Universities were identified through the department's involvement with the Association of College & University Auditors, who had internal audit functions who demonstrated best practices that align with USF's aspirational goals and are leaders that are respected within the profession. The approach was to select a team of three members, which would include two members that were external to the state, and one member that was internal to the state, who would be able to guide the team with state specific requirements. The external assessors included the following:

Brian Daniels, CIA, CISA, GCFA
Chief Audit & Compliance Office
The University of Tennessee System

Kimberly "Kim" F. Tu-0.2 Twi0 Td{n}-(Th)Tj0.002 Tc -0"

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