

BOARD of REGENTS



AUDIT AND COMPLIANCE COMMITTEE MEETING

*Tuesday, August 18, 2015 at 9:00 am
Scholes Hall, Roberts Room*

The University of New Mexico
Board of Regents' Audit and Compliance Committee
August 18, 2015 – 9:00 AM
Roberts Room
Agenda

ACTION ITEMS

1. Confirmation of a Quorum and Adoption of Agenda
2. Approval of Meeting Minutes from June 29, 2015
3. Audit Committee Meeting Calendar for Fiscal Year 2016. The following proposed meeting dates are being presented for Committee approval. The Committee meets at 9:00 AM in the Roberts Room. This schedule will accommodate the exit conference for the FY15 financial statements audit and entrance conference for FY16 External Audit.

November 5, 2015 (Exit Conference FY15 External Audit)
February 18, 2016
April 21, 2016 (Entrance Conference FY16 External Audit)

INFORMATION ITEMS

4. Advisors' Comments
5. Follow-Up Items from June 29, 2015 Meeting
6. Main Campus Chief Compliance Officer Status Report (*Helen Gonzales, UNM Main Campus Chief Compliance Officer*)
7. Health Sciences Center Chief Compliance Officer Status Report (*Stuart Freedman, HSC Chief Compliance Officer*)
8. Status of Audit Recommendations (*Chien-chih Yeh, Internal Audit Manager*)
Implemented
Pending
9. Director of Internal Audit Status Report (*Manu Patel, Internal Audit Director*) and Working Lunch

The University of New Mexico
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EXECUTIVE SESSION

10. Vote to close the meeting and to proceed in Executive Session as follows:

- a. Discussion of Final Internal Audit Reports, pursuant to limited personnel matters exception at Section 10-15-1.H(2) NMSA (1978), exception for matters subject to attorney-client privilege pertaining to threatened or pending litigation at Section 10-15-1.H(7), NMSA (1978).
- b. Discussion of limited personnel matters pursuant to exception at Section 10-15-1.H(2) NMSA (1978);
- c. Schedule of Audits in Process, pursuant to exceptions at Sections 10-15-1H(2 and 7), NMSA (1978);
- d. Proposed FY16 Audit Workplan exceptions at Sections 10-15-H(2 and 7), NMSA (1978); and
- e. Vote to re-open the meeting.

11. Certification that only those matters described in Agenda item # 10 were discussed in Executive Session and if necessary ratification of action, if any, taken in Executive Session

12. Adjournment

THE UNIVERSITY OF NEW MEXICO
Board of Regents Audit and Compliance Committee Meeting
June 29, 2015 – Draft Meeting Minutes

Members Present: Chairman Lt. Gen. Bradley Hosmer, Vice Chair Suzanne Quillen appeared by phone (Quorum); Regent Marron Lee attended for Regent Fortner.

Other Attendees: Robert Frank, Helen Gonzales, Chris Vallejos, Amy Wohlert, Stuart Freedman, Liz Metzger, Chaouki Abdallah, Pamina Deutsch, Gil Gonzales, Michael Duren, Susan Longhenry, Marcia Winter, Lacy Cantu, Wynn Goering, Thomas Tkach, Purvi Mody, Carla Dominici, Arthur Bishop, Kym Pinder, Manu Patel, Chien-chih Yeh, Lola Neudecker, Lisa Wauneka, Avedona Lucero, Victor Griego, Eileen Sanchez, Suzanna Finley, Amy O'Donnell.

Chairman Hosmer called the meeting to order at 11:02 AM in ROBERTS ROOM, Scholes Hall, UNM.

ACTION ITEMS:

- The Committee approved the meeting agenda and the minutes from the meeting of April 22, 2015. (Motion: Regent Quillen; second Chairman Hosmer).
- The Committee approved proposed meeting dates of August 18, 2015, November 5, 2015, February 18, 2016, and April 21, 2016.
- Chairman Hosmer invited Pamina Deutsch, Director, UNM Policy Office, and Amy Wohlert, Chief of Staff, Office of the President to speak on the topic of Guiding Principles and the related draft policy 2.18. This discussion originally stemmed from a comment by Regent Quillen in November of 2013. Ms. Wohlert stated that Regent Quillen pointed out that the Health Sciences Center (HSC) has a code of ethics that has been very useful for them, encouraging compliance as well as good employee relations and expectations. She wondered if Main Campus might do something similar. This resulted in activities that included creation of a code of ethics document for Main Campus based on the HSC model; however, that code proved unwieldy due to the larger mission of all of Main Campus.

They consulted with experts, including the Daniels Foundation [Fund], known leaders in ethics, and advisors such as Ann Rhodes, Chair, People Ink. People Ink advises corporations on ethical matters. The President's Office convened a committee that included co-chairs Linda Ferrell, Bill Daniels Professor of Business Ethics, and Melissa Bokovoy, Chair, History Department. With their leadership they established a committee that includes representatives from Staff Council, Faculty Senate, student leadership, Compliance Office, and the HSC. They met approximately eight times over several months to develop a set of guiding principles. The draft was presented to and approved by multiple constituent groups. The draft was presented to the Board of Regents at the end of last year. The Regents had some suggestions, such as additional language in the preamble. Ms. Wohlert noted the principles invoke freedom, integrity, respect, and responsibility. These ideas are broad and not controversial. Hopefully they will be used in performance assessments. But the real value of this policy is the link to the related policies. We have many documents that guide behavior but the difficulty is with pointing to the right one at the right time. This policy is a way to investigate the nuances and keep us grounded in what we can and cannot expect of all of our employees. The principles will guide employees when they make decisions. It's not just a tool to use during evaluations.

Regent Hosmer stated he would like to commend the effort and the deftness of the brief statement. As distinct from the policies, this statement is aspirational. Regent Quillen asked about how we effectively measure this in evaluations. How do we make it part of the culture? Ms. Wohlert stated that as these things always are, it will be an ongoing effort. The President has a huge role in invoking the principles when decisions are being made. These principles can either enhance or replace some of the language about values in the yearly evaluation form. Regent Quillen added they have a set of principles at her hospital and it is weighted heavily on their leadership team, setting the tone and the example. It is a process and it does start with the top. Ms. Wohlert noted they kept it to four principles because people can hold that in memory. President Frank stated that he thought we would end up in a different place, one more like HSC, but he has been educated and now knows we are in the right place. He fully supports the Principles and is ready to move forward. It is time to start using this and learn how to make it a living part of our organization.

INFORMATION ITEMS:

- Chairman Hosmer asked for Advisors' Comments. Texanna Martin, President, GPSA stated that their grant cycle is open and is closing July 11th. If you have any graduate students in your departments, please let them know to apply for the two that are available on the GPSA website. The Student Fee Review Board (SFRB) is meeting today (6/29/15). They will start doing tours soon. There were no other advisor comments.
- Follow up items: Manu Patel, Internal Audit Director noted one of the two follow up items was already addressed in this meeting – the guiding principles. The other item pertains to completion dates for the Clery Act audit report. It was agreed that it would wait until the new Clery Coordinator is in place. This follow up item should be addressed at the August meeting, as the hire should be complete at that time.
- Helen Gonzales, Chief Compliance Officer, Main Campus shared the materials for her quarterly report. She reported that at several previous meetings she has discussed the organizing framework for the Compliance Office and the federal sentencing guidelines. Now, she wants to explain what her office is focusing on with the compliance partners. One of the larger activities in her office is to track federal and state regulations to identify compliance obligations that affect UNM. She shared some key statistics with the Committee.

In February of this year, the United States Senate Committee on Health Education Labor and Pensions received a report of the Task Force on Federal Regulations of Higher Education. The report was entitled Recalibrating Regulation of Colleges and Universities. The report found that many federal regulations have little or nothing to do with education of students, yet take a substantial amount of effort. These include selective service, link between drug convictions and Title IV eligibility, voter registration, foreign gift reporting, peer-to-peer file sharing, vaccinations, etc. The study also talks about Vanderbilt University. Vanderbilt hired the Boston Consulting Group (BCG) to do an analysis of their compliance obligations. The BCG found that Vanderbilt spends \$150 million per year on all the different types of compliance; representing approximately \$11,000 of the cost of tuition. UNM is required to comply with over 400 federal and state compliance obligations, representing 89 agencies and divisions of agencies. On average, the Department of Education issues one new guidance directive or clarification every work day. The Compliance Office spends a lot of time working with Terry

Babbitt, for instance, at Enrollment Management because they have one of the larger areas and a great deal of financial aid obligations. Chairman Hosmer asked if there is anything UNM can do about it to constrain the impulse to put universities in the role of the cop over numerous regulations that do not have to do with education. Ms. Gonzales replied that is really what the focus of the Senate Committee's task force was. The top three departments for the burdens are the Department of Education, Department of Labor, and the IRS. It remains to be seen if any results come from the findings. Chairman Hosmer inquired as to who speaks for the universities as a collective. Ms. Gonzales replied it tends to be industry and functional area issue-specific. There are different organizations that represent universities in front of these individual federal agencies. Chairman Hosmer further stated he feels that as the obligations continue to grow, some entity will come forward to represent universities as a countervailing authority. We need to stay alert for that entity to appear. Ms. Gonzales noted they have over 500 obligations documented and they continue to provide those to the compliance partners.

Ms. Gonzales stated her office is working on a risk assessment in partnership with Internal Audit. Her office is also piloting a risk mitigation worksheet with some of the compliance partners. When the partners identify some of the main risks, she helps them to ensure they are implementing strategies to mitigate those risks, whether it is through policy, procedure, training, internal controls, etc.

The largest bulk of recent work in her office is administering the hotline. Her office took over administration of the hotline at the end of March for the entire UNM system. There is a new vendor. They have spent a lot of time writing documentation on how to use the hotline and how the compliance partners use the database when there is a complaint specific to their area. Ms. Gonzales provided the Committee with some limited statistics from the early data. There will be more data for future meetings that have statistics with benchmarks, as well as trending. From April 1 – June 5, 2015, they had 38 cases with 40 issues. Some may have more than one issue. For the 38 received, 22 were Main Campus, seven were the hospitals, seven were HSC, and two were the UNM Medical Group. Pertaining to issue type, 18 were human resources-related; a typical result, perhaps a little lower than the norm. Of the cases they received, 22 are still in process and 16 were closed. In the future, the Compliance Office will be able to report on units; that will include the branches.

Ms. Gonzales also provided the Committee with a screen shot of what it looks like when someone makes a complaint via the complaint website. She has an alphabetical list of the responsible people for every type of issue. Eventually they will publish the list so that individuals can either go through the hotline or directly to the individual who owns the issue. They have asked the health system to compile and provide a similar list. Chairman Hosmer stated that branch campuses fall under UNM, and they may need to identify that. Regent Lee asked where they find the link to the hotline on the UNM main page. Regent Quillen agreed that is hard to find and communication, education and access should be improved. Ms. Gonzales stated they need to work with Communications to get that resolved. There is a place from the Compliance Office, Internal Audit, and some of the compliance partners. Chairman Hosmer speculated that as awareness of the hotline and the responses increase, the number of complaints should increase as well. How long does a transition usually take? Ms. Gonzales replied that she is unsure of that but has data for the number of complaints per thousand employees and it is close to the industry average.

- Chien-chih Yeh, Audit Manager, presented the audit follow up items. There were two reports: Implemented and Pending. He asked the Committee if they had any questions about any particular items. Chairman Hosmer inquired about implementation dates for the College of Education (COE) that are slated for 2016. He asked for an interim report on those items prior to the due dates. Mr. Yeh stated that Internal Audit has been working with the management at the COE to resolve a few of the recommendations, including the one due in May, 2015. Mr. Yeh confirmed that Internal Audit can get additional updates. Chairman Hosmer also noted that quite a few recommendations will close out at the end of this month. Mr. Yeh replied that these will be taken care of for the next meeting. Chairman Hosmer asked about a particular Cancer Center response. The last status does not refer to the security portion of the recommendation. Mr. Yeh responded that this item is still pending, and upon verification of completion, that can be updated. There are a few that are coming due and they are moving along.
- Mr. Patel reviewed his Director's Report, confirming the dates are set for FY16. The Internal Audit Department has completed 12 audits so far this fiscal year. Three audits are in fieldwork, two are in the report writing stage, and five have been deferred to FY16. The current financial report is enclosed in the materials; Internal Audit expects to close out the fiscal year with a reserve of about \$20,000. That will carry forward into FY16. Internal Audit is dedicating \$10,000 to balance the budget for FY16. Chairman Hosmer had asked Mr. Patel to compile a list of compliance certifications for University compliance personnel. Those are listed in this Director's Report and he reviewed them for the Committee. Chairman Hosmer asked what the value or importance of these certifications are. Are they important to endorse? Ms. Gonzales stated that any time there is a professional certification available in a discipline you are working in having the designation enhances the profession as well as the skill level. There are requirements for ongoing professional education which assures continuity and that the individual stays current. She thinks it is an important endeavor. Stuart Freedman, HSC Chief Compliance Officer added that there is health care compliance certification that is a valuable asset for any individual they recruit into their organization. There is also the value of on-the-job experience. They encourage their professionals to get the certification. President Frank stated that certification emerges as a field grows, and that's where we are with compliance. There is diversification over what the right status or degree is. As this is a somewhat new field that is not quite settled. We should encourage our personnel to have some state of knowledge that reflects the emerging consensus. Some senior people might not have that certification. Regent Lee asked who pays for the certification and continuing education (CE); is it the individual or the University? President Frank replied that it depends on the field people are in as well as budget concerns. Ms. Gonzales noted many CEs are available as webinars now. That is a low cost way to supplement the required credits. Director Patel agreed and stated that when the CPA license is required for the job description, the department pays the license fees and CEs. Internal Audit does try to find no- or low-cost options for CEs. When the budget is tight, Internal Audit cuts down on out of town trips for seminars.

By unanimous consent, the meeting went into Executive Session for the reasons stated in the agenda.

- a. Discussion of Final Internal Audit Reports, pursuant to limited personnel matters exception at Section 10-15-1.H(2) NMSA (1978), exception for matters subject to attorney-client privilege pertaining to threatened or pending litigation at Section 10-15-1.H(7), NMSA (1978).

- b. Discussion of limited personnel matters pursuant to exception at Section 10-15-1.H(2) NMSA (1978);
- c. Schedule of Audits in Process, pursuant to exceptions at Sections 10-15-1H(2 and 7), NMSA (1978);
- d. Proposed FY15 Audit Workplan exceptions at Sections 10-15-H(2 and 7), NMSA (1978); and
- e. Vote to re-open the meeting.

The meeting returned to open session at 2:03 PM, with certification that only those matters described above were discussed in Executive Session.

The Committee approved the guiding principles document, Regents' Policy Manual – Section 2.18 (Motion: Regent Quillen; Second: Regent Lee). Chairman Hosmer stated they will carry it forward to the full Board of Regents.

The Committee unanimously approved the following UNMH audits:

- UNM Hospitals Materials Management, January 1, 2014 – August 31, 2014
- Sandoval Regional Medical Center Materials Management, January 1, 2014 – August 31, 2014

The Committee unanimously approved the following UNM audit:

- Review of Harwood Museum of the University of New Mexico, Report #2015-03

The meeting Adjourned at 2:06 PM (Motion: Regent Lee; Second: Regent Quillen).

Approved:

Audit and Compliance Committee Chairman

There is no
handout
required for
this item

There is no
handout
required for
this item

**Tab 5.
Follow Up Item from Prior Meeting - Clery Act**

| Project Code | Project Name | Recommendation Title | Executive Recommendation | Response | Estimated Implementation Date | Last Status Update/Recommendation Action | Actual Implementation Date | Responsible Party |
|--------------|--------------|--|---|---|-------------------------------|---|----------------------------|--|
| 2014-04 | Clery Act | <u>Recommendation 1 - Organizational Structure and Administrative Function</u> | A. The University President should consider establishing the position of Clery Coordinator whose sole responsibility is Clery Act compliance and oversight. The Clery Coordinator should be empowered to enforce Clery Act compliance. B. The University President should establish a Clery Act Compliance Committee with appropriate representation from the campus community. Using the best practices provided earlier, the committee should be tasked with developing an organizational structure for compliance with, coordination, and communication of Clery Act requirements. C. The Clery Coordinator working with the Clery Act Compliance Committee should develop a formal UAPPM Clery Act Compliance policy. D. The University President should notify the entire campus community that Clery Act compliance is mandatory, and all are responsible for knowing their roles and responsibilities for reporting and keeping the campus safe. | A. An Interim Clery Coordinator at UNMPD has been assigned, effective August 1, 2014 for FY15. The Director of Office of Equal Opportunity (OEO) will develop a budget request for FY16 that includes Clery reporting to OEO by June 30, 2015. The Interim Coordinator will work with the UNM compliance office and the UNM policy office to develop policies and procedures (by June 30, 2015) in consultation with the Clery Compliance Steering Committee. B. A Clery Act Steering Committee was appointed August 1, 2014. C. The Steering Committee will work with the UNM policy office to develop a policy by June 30, 2015. A meeting was held with all individuals on the Audit "Clery Organization Chart" on May 7th in the President's conference room. Each of those supervisors agreed to communicate to their direct reports. In addition, after (C.) is completed, the policy will be included in the President's communication by June 30, 2015. The University President will issue a memo to notify the entire campus community that Clery Act compliance is mandatory- to be completed by September 15, 2014. | 1/31/2016 | A. Cleared - Hired the Clery Coordinator in August, 2015. B. Cleared - Clery Steering Committee is meeting, verified by review of meeting minutes. C. Revised due date to 12/31/15. D. Revised due date to 1/31/16. | | Amy Wohlert, Chief Of Staff/Office Of Pres |
| 2014-04 | Clery Act | <u>Recommendation 2 - Geography - Clery Act Locations</u> | A. The University President must require the Clery Coordinator to assign the responsibility for determining the University's Clery geography. B. The University President should require that the Clery Coordinator ensure development of written policies and procedures that include adequate internal controls to accurately define, document, and update the Clery geography annually. | A. Delegated to the Provost's Office from the President's Office via email communication on August 12, 2014. B. Delegated to the Provost's Office. The Interim Clery Coordinator will work with the Provost's office and the UNM policy office to develop written policies by June 30, 2015. | 1/31/2016 | A. Revised due date to 12/31/15. B. Revised due date to 1/31/16. It is understood that the Clery Coordinator will complete a data dump of spring 2015 class locations by 12/15/15 and a data dump of fall 2015 class locations by 2/28/16. That information will define Clery Geography for the 2015 ASFSR that will be completed by October 1, 2016. The procedures for completing the dump will be documented during the process. | | Amy Wohlert, Chief Of Staff/Office Of Pres |
| 2014-04 | Clery Act | <u>Recommendation 3 - Geography - Clery Act Locations</u> | The EVP for Academic Affairs/Provost should require a review of Policy 2710 UAPP Study Abroad Health and Safety to incorporate any requirements of the Clery Act. | The Provost will ask Global Education Office Director and Policy Office Manager to draft proposed revisions to UAPP 2710 and to subsequently initiate policy comment and approval process. | 5/15/2015 | IA verified that UAPP 2710, Education Abroad Health and Safety was updated to include Clery Act reporting-specific language. The last page of the policy addresses the Clery Act information. | 7/14/2015 | Melissa Vargas, Strategic Planner |
| 2014-04 | Clery Act | <u>Recommendation 4 - Campus Security Authorities</u> | The University President or Clery Coordinator should designate CSAs, the Clery Coordinator should incorporate CSA policy into Clery Act Policy, the policy should be included in the Student Activities Handbook, and the CSA should sign signifying awareness of policy. | The Interim Clery Coordinator will gather a confirmed response from each CSA for reporting and will obtain a signed form from each CSA stating they are aware of their responsibilities. The OEO website will include this list of CSAs by June 30, 2015. The policy developed will be included and coordinated in the Student Organization Handbook - to be completed by June 30, 2015. | 12/31/2015 | Portion 'A' is cleared; The Interim Clery Coordinator worked to notify all CSA's of their responsibility to register as a CSA and complete the training. The training will only be available via the UNM Police web page. Portion 'B' is cleared; CSA list is posted to OEO web page. Portion 'C' due date has been revised to 12/31/15 | | Amy Wohlert, Chief Of Staff/Office Of Pres |

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| 2014-04 | Clery Act | <u>Recommendation 5 - Campus Security Authorities</u> | The EVP for Academic Affairs/Provost should discuss with the Dean of Students inclusion of CSA information in the Pathfinder and discuss with the Faculty Senate President inclusion of CSA roles and responsibilities in the Faculty Handbook. | The Provost will direct the VP for Student Affairs and Dean of Students to add the CSA info to the Pathfinder in consultation with the Clery Coordinator. Discussions will happen with the Faculty Senate Policy committee relative to recommendation that roles and responsibilities governing CSAs operating within Academic/Student Affairs Units (Deans, Chairs, Advisors, etc.) should be covered in a universal policy in UAPP, in the Faculty Handbook, or both. Also, whether the Faculty Handbook should outline faculty reporting responsibility related to the Clery Act. | 5/15/2015 | IA verified that the Pathfinder and the Faculty Handbook are both updated to include CSA information. The Faculty handbook is searchable and users can find CSA by typing "CSA" in search box. The Pathfinder has a link to "other policies," and includes a link under other policies to CSA information. | 7/14/2015 | Melissa Vargas, Strategic Planner |
| 2014-04 | Clery Act | <u>Recommendation 6 - Validation of Crime and Disciplinary Statistics</u> | The University President should require the Clery Coordinator to develop written policies and procedures, including adequate internal controls for documenting, tracking, and verifying and reporting crimes and disciplinary actions for all University reporting departments. Record retention requirements should also be included in the written policies and procedures. | The Interim Clery Coordinator will work with the UNM Policy Office to develop a policy on double counting and reporting. To be completed by June 30, 2015. | 12/31/2015 | Revised due date to 12/31/15. | | Amy Wohlert, Chief Of Staff/Office Of Pres |
| 2014-04 | Clery Act | <u>Recommendation 7 - Validation of Crime and Disciplinary Statistics</u> | The EVP for Finance and Administration should instruct the UNMPD Chief to develop adequate training for all housing facility personnel, and the Dean of Students' Conduct Officer to ensure adequate tracking and documenting of incidents. | The Lieutenant at UNMPD is developing a lesson plan that will be provided to all housing facility personnel and the Dean of Students' Conduct Officer on tracking and documenting reported incidents. The training will be accessible through the UNM Learning Central which will provide greater outreach to UNM personnel. | 10/31/2015 | Revised due date to 10/31/15. | | Kevin McCabe, Dir, Univ Scty/Chief of Police |
| 2014-04 | Clery Act | <u>Recommendation 8 - Validation of Crime and Disciplinary Statistics</u> | The Provost should require that all student housing facility personnel responsible for Clery crime reporting and disciplinary incidents, and the Dean of Students' Student Conduct Officer: meet monthly with the UNMPD to reconcile statistics; receive proper training from UNMPD; and maintain adequate documentation to substantiate disciplinary statistics submitted to UNMPD and submitted to ED. The Provost should also require all Clery incidents occurring at student housing facilities be coordinated by the Dean of Students' Student Conduct Officer. Student housing facilities must still maintain adequate documentation for statistics submitted to UNMPD. | The Provost will direct the VP for Student Affairs, AVP for Student Life, and the Student Conduct Officer to work with the Clery Coordinator and ASFSR officials to develop an implementation plan to meet these requirements. | 10/31/2015 | Revised due date to 10/31/15. | | Melissa Vargas, Strategic Planner |
| 2014-04 | Clery Act | <u>Recommendation 9 - Validation of Crime and Disciplinary Statistics</u> | The Chancellor for Health Sciences should inform the Chief Executive Officer for Health Systems to require that the Chief of Security: meet monthly with the UNMPD to reconcile statistics; receive proper training from UNMPD on how to categorize a Clery crime; and adequately document the outcome of the incident. | The UNMH Chief of Security is working with UNMPD for Clery reporting and will be meeting quarterly to reconcile reports. As for the training, UNMPD is working on developing training that will be available via learning central. | 12/31/2015 | IA informed UNMPD that the reconciliation process was not thorough and that the annual reconciliation process needs to be documented. IA will review the 2014 HSC to UNMPD crime report reconciliation and verify that the process is formally documented. Revised due date to 12/31/15. | | Kevin McCabe, Dir, Univ Scty/Chief of Police |

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| 2014-04 | Clery Act | <u>Recommendation 12 - ASFSR Policy Statement</u> | The Provost should instruct the Dean of Students to update the disciplinary procedures to add "requests for the outcome of disciplinary proceedings for crimes of violence or non-forcible sexual offences must be in writing." | The Provost will direct the VP for Student Affairs and the Dean of Students to update relevant policies. | 5/15/2015 | 6/2/15 - Per correspondence from the President's Office the Pathfinder was updated with required statement regarding request for outcomes of investigations being made in writing. IA confirmed that the Pathfinder was updated (Section 4.2 -H). | 6/2/2015 | Melissa Vargas, Strategic Planner |
| 2014-04 | Clery Act | <u>Recommendation 14 - Missing Student</u> | A. The EVP for Academic Affairs/Provost should publish the missing student policy, B. require UNM Residence Life & Student Housing to implement adequate internal controls and access to missing student contact, and C. require Casas del Rio and Lobo Village to receive training on missing student requirements. | A. The Provost will send a memo to VP for Student Affairs and Dean of Students to write a policy (if it does not already exist) and to publish it in a prominent place. B. The Provost will send a memo to the VP for Student Affairs and AVP for Student Life to meet these directives. C. The Provost will send a memo to VP for Student Affairs and AVP for Student Life to meet these directives. | 9/30/2015 | A. Cleared; IA reviewed Pathfinder and noted the Missing Student policy is published under "other policies." B. Revised to 9/30/15. C. Revised due date under consideration. | | Melissa Vargas, Strategic Planner |
| 2014-04 | Clery Act | <u>Recommendation 15A Emergency Evacuation Plan</u> | The EVP for Finance and Administration should require that the Director of SRS complete the annual Campus-wide evacuation plan, communicate it to the Emergency Operations Committee (EOC), and test it annually. The EVP for Finance and Administration should require the Director of SRS have a comprehensive set of evacuation plans for every building on campus, review campus structure yearly to identify new buildings, and ensure that those buildings have an adequate evacuation plan. | Evacuation maps will be posted by April 30, 2015. Campus evacuations/fire drills will be organized and completed by December 31, 2015. SRS will be working to organize and implement fire drills for all buildings, including branch and satellite campuses, to insure that designated evacuation procedures are being followed. This should include timely and complete evacuation following the correct route to the designated muster point. SRS suggests that the task of evacuating every building on campus should be re-directed to UNM PD and EOC. SRS can support this effort in its role as an occupational safety partner, but it is not equipped to evacuate the campus for all situations. SRS has initiated the design and posting of evacuation plans in all buildings. SRS will strive to complete this project by the Target Completion Date. SRS is not currently staffed or trained to prepare or to lead the development of a campus-wide evacuation plan. SRS could, with the appropriate support and funding, hire an individual with the required background to lead this effort. Nonetheless, the preparation of campus-wide evacuation plans would require specialized assistance from vendors/contractors. | 12/15/2015 | Per analysis from University counsel, a campus-wide evacuation plan is not necessary. Therefore, that portion of the recommendation will be closed. The remaining item will remain open until IA can confirm that SRS has completed individual building evacuation plans and drills. | | Carla Domenici, Int Dir, Safety & Risk Services |

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|--------------|--------------|---|--|---|-------------------------------|--|----------------------------|---|
| 2014-04 | Clery Act | <u>Recommendation 15B - Emergency Evacuation Plan</u> | The Chancellor for Health Sciences should require the Chair of Emergency Medicine to instruct the Emergency Manager to communicate Emergency Response procedures annually to students, staff and faculty. | We met with the Employee and Occupational Development office of the UNM Human Resources Department to discuss the inclusion of Emergency Response Procedures in an annual training format. Using the Learning Central platform and the Basic Annual Safety Training (BAST) model, we feel that this would be the best way to deliver annual training and to quantify those efforts. We are meeting on August 13 with the Safety and Risk Services Department to assess their willingness to add these procedures to their already required BAST. This would be the most efficient way for us to implement this requirement for Staff and Faculty, with an implementation date of January 1, 2015. Students are not in the Learning Central platform, and could not be addressed in this manner. We believe that the Provost's Office should determine how to push this information out to them. We might suggest, however, that some type of "banner" be added to my.unm.edu which would require students upon their first login to acknowledge Emergency Response Procedures similar to a "Terms of Service" agreement. | 12/31/2015 | 3/12/2015 - HR is preparing a cost estimate and time line of implementation to address training requirements (Clery, Title IX and University). Implementation date was revised to 12/31/15. | | Byron Edward Piatt, University Emergency Manager; Melissa Vargas, Strategic Planner |
| 2014-04 | Clery Act | <u>Recommendation 16 - Fire Drills</u> | The EVP for Finance and Administration should instruct the Director of SRS to work with UNM Residence Life and Student Housing, Casas del Rio, and Lobo Village to ensure students are educated on safe and proper evacuation procedures. The Director of SRS should monitor all housing facilities to ensure facility managers are conducting required fire drills. | SRS will ensure that students are thoroughly educated on safe and proper evacuation procedures. SRS will continue to organize fire drills in cooperation with facility managers. SRS will work with the property managers for Casas del Rio and Lobo Village to collect their statistics and documentation for submission. SRS met with the Regional Vice President for American Campus Communities in March 2014 and was informed that the company would conduct fire drills and maintain documentation. It was agreed that SRS would collect the data for Clery Act reporting purposes. SRS does not have jurisdiction over the fraternity and sorority houses as they are private property. | 12/31/2015 | 2/16/15 - Verified that SRS is keeping documentation of scheduled fire drills at all student housing facilities. Fire drills are planned a year in advance and coordination is taking place with facility managers as per documentation kept on hand at SRS. The only outstanding item is to verify that students are thoroughly educated on safe and proper evacuation procedures. Per SRS, SOP for Clery Compliance SRS is to collect documentation of the training on a semester basis. | | Carla Domenici, Int Dir, Safety & Risk Services |
| 2014-04 | Clery Act | <u>Recommendation 17 - Fire Drills</u> | The EVP for Academic Affairs/Provost should instruct all student housing facility managers require resident assistants' document floor meetings to use sign-in sheets as evidence that students are informed of fire safety and evacuation procedures. | The Provost will direct the VP for Student Affairs and AVP for Student Life to meet these directives. | 9/30/2015 | The Provost's Office provided a copy of the student sign-in sheets for resident housing floor meetings held for the spring 2015 semester. | 8/11/2015 | Melissa Vargas, Strategic Planner |
| 2014-04 | Clery Act | <u>Recommendation 18 - Fire Drills</u> | The University President should direct the Executive Administration to work with the Emergency Manager to include emergency response training into new student orientation and all areas of new employee orientation and monitor Basic Annual Training courses completion rates to increase the rate to close to 100%. | New student orientation should include emergency response training. Plan for education by June 30, 2015. Plan for universal education implemented by June 30, 2015. | 8/31/2015 | Revised due date to 8/31/15. | | Amy Wohlert, Chief Of Staff/Office Of Pres |

**Tab 5.
Follow Up Item from Prior Meeting - Clery Act**

| Project Code | Project Name | Recommendation Title | Executive Recommendation | Response | Estimated Implementation Date | Last Status Update/Recommendation Action | Actual Implementation Date | Responsible Party |
|--------------|--------------|--|---|---|-------------------------------|--|----------------------------|--|
| 2014-04 | Clery Act | <u>Recommendation 19 - Separate Campus Designation</u> | The University President should instruct the Special Assistant to the University President for Branch Affairs to require UNM West issue its own Annual Security Report and comply with all Clery Act requirements. | The President's Office has instructed the Branch Campus Director to complete the report. | 6/30/2015 | Status Update: IA received a decision on 8/11/15 from University Counsel (UC) and University Policy Office stating that UNM West is not to be considered a branch campus. According to UC, UNM West does not meet the criteria of being a branch campus for Clery reporting purposes because it does not have an organized program of study. IA reviewed the UNM West website and noted that the site indicated "Degree completion programs are now available at UNM West! and include: Business Admin, Nursing, Liberal Arts, Elementary Ed, Emergency Medical Services, Sociology, Psychology, Criminology and Communication." IA followed up with a phone call to them to inquire if UNM programs can be completed by attendance at UNM West or if attendance at UNM Main campus was required. IA was told that there are some programs that are attainable by 100% attendance at UNM West. At this time it appears that there is a difference of opinion. If UC is willing to assume the risk of the US Dept. of Ed. differing in opinion, this recommendation will be passed. | | Amy Wohlert, Chief Of Staff/Office Of Pres |
| 2014-04 | Clery Act | <u>Recommendation 20A Branch Campus Reporting</u> | The University President should instruct the Special Assistant to the University President for Branch Affairs to meet as soon as possible with the Gallup Branch Executive Director and Police Sergeant to determine what resources are needed to prepare and issue the ASR. | The President has scheduled a meeting on August 25, 2014 with Branch campus directors. Clery Act Compliance is on the Executive Cabinet agenda for discussion. To be completed on June 30, 2015. | 6/30/2015 | IA received the link from UNM Police to the Gallup ASFSR that is posted on the Gallup Police page. IA verified that the 2013 Gallup ASFSR included stats for the three most recent years. | 7/30/2015 | Amy Wohlert, Chief Of Staff/Office Of Pres |
| 2014-04 | Clery Act | <u>Recommendation 20B Branch Campus Reporting</u> | The University President should instruct the Special Assistant to the University President for Branch Affairs work with the Clery Coordinator to develop written policies and procedures for branch campus Clery Act reporting and oversight. In addition, branch campuses should be required to correct requisite statistics that are in error and branch campus personnel should be required to attend training. | The President has scheduled a meeting on August 25, 2014 with Branch campus directors. To be completed by June 30, 2015. | 12/31/2015 | Revised due date to 12/31/15. | | Amy Wohlert, Chief Of Staff/Office Of Pres |
| 2014-04 | Clery Act | <u>Recommendation 21 Report Publication and Distribution</u> | A. The EVP for Academic Affairs/Provost should instruct the Dean of Students to include availability of the ASFSR in student orientation. B. The EVP for Academic Affairs/Provost should instruct faculty who hire staff to ensure that prospective faculty are made aware of the availability of the ASFSR on the hiring web page or in the application. In addition, the availability of the ASFSR should be included in new faculty orientation. | A. The Provost will send a memo to the VP for Student Affairs and AVP for Student Life to meet these directives. B. The Provost will send a memo to all faculty administrators to meet these directives. Additionally, new faculty orientation will be modified to include information about the Clery act and the availability of the ASFSR. | 9/30/2015 | Revised due date for both A and B to 9/30/15. | | Melissa Vargas, Strategic Planner |

Tab 5.
Follow Up Item from Prior Meeting - Clery Act

| Project Code | Project Name | Recommendation Title | Executive Recommendation | Response | Estimated Implementation Date | Last Status Update/Recommendation Action | Actual Implementation Date | Responsible Party |
|--------------|--------------|--|--|--|-------------------------------|--|----------------------------|--|
| 2014-04 | Clery Act | <u>Recommendation 25 - IT Application Controls</u> | The EVP for Finance and Administration should require the UNMPD Chief to develop its own written policies and procedures. UNMPD should ensure their IT backups are stored in a secure off-site location. | Policies and procedures have been written to address the Department's Information Technology (IT Unit). Included in the policy is the issue of proper segregation of IT personnel duties and the storage of back-up data in secure off-site locations. (Policy Number 82.1.6) UNMPD is in the process of working with UNM IT to identify the place and means to back-up data. Policies and procedures have also been written regarding a disaster plan for the dispatch center. The plan provides direction to all personnel if the dispatch center goes down. (Policy Number 81.3.2a). | 7/31/2015 | Partially completed. Internal Audit verified that UNMPD has developed its own written IT policies and procedures on July 14, 2014 for the dispatch center disaster plan and response as well as proper segregation of duties. According to UNMPD IT personnel, UNMPD will have its back-up data stored in secure off-site locations by the end of July 2015. UNMPD requested an extension to upgrade servers and associated backup software systems. | | Kevin McCabe, Dir, Univ Scty/Chief of Police |
| 2014-04 | Clery Act | <u>Recommendation 26 - IT Application Controls</u> | The EVP for Academic Affairs/Provost should require UNM Housing to develop its own written IT policies and procedures. | The Provost will send a memo to the VP for Student Affairs and AVP for Student Life to meet these directives. | 11/30/2015 | Revised due date to 11/30/15. | | Melissa Vargas, Strategic Planner |

**Main Campus Chief Compliance Officer Quarterly Report
August 18, 2015
UNM/EthicsPoint Benchmark Data
2nd Quarter, April 1, 2015 to June 30, 2015**

Report Volume per 100 employees

UNM April 1, 2015 to June 30, 2015

UNM

52 cases

15416 employees

0.34 Report Volume per 100 employees

EthicsPoint Report Volume 2014=1.4 Median. Companies

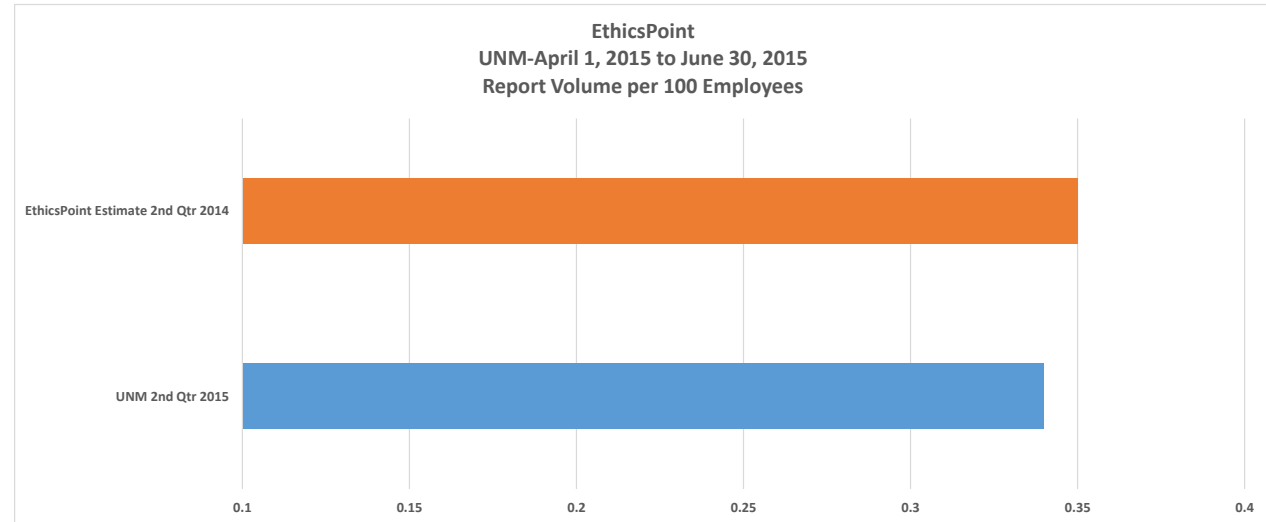
that Track Reports from All Sources. Estimate for 2nd

Qtr=0.35

UNM Report Volume 2015=0.34

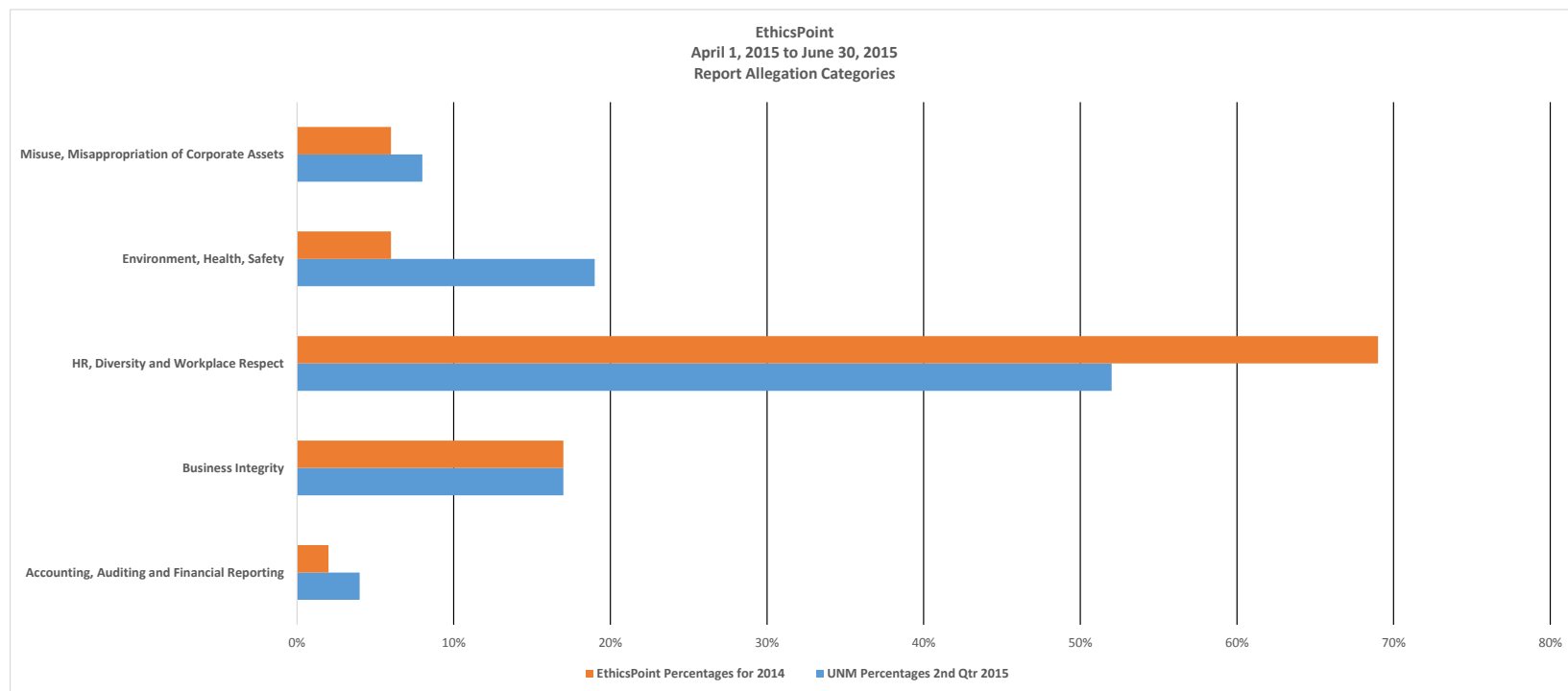
| UNM 2nd Qtr 2015 | EthicsPoint Estimate 2nd Qtr 2014 |
|------------------|---|
| 0.34 | 0.35 |

Report Volume is a volume metric that enables organizations to compare their total number of unique contacts from all reporting channels.



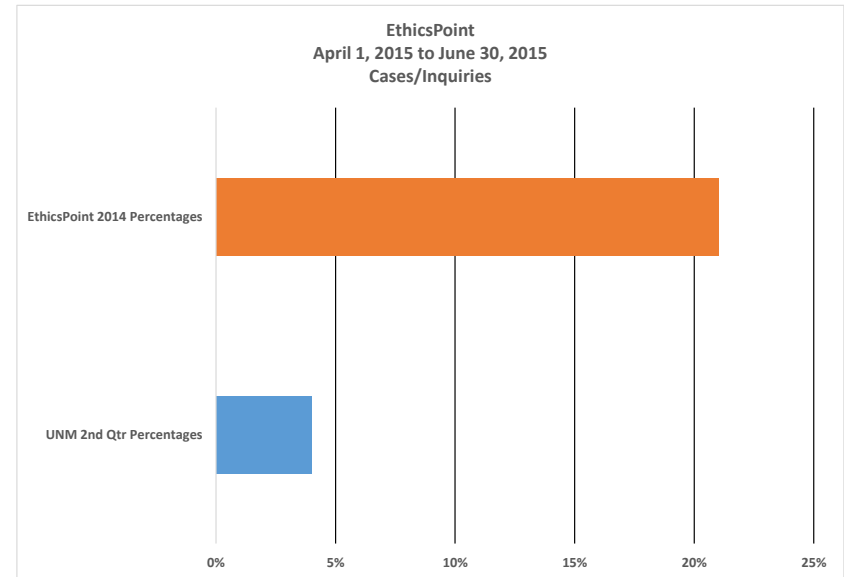
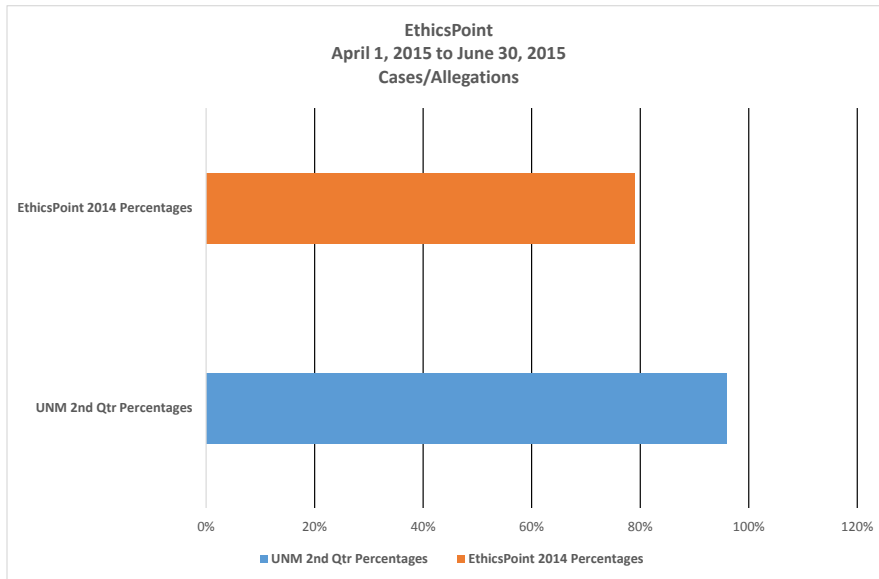
| Report Allegation Categories | UNM Percentages 2nd Qtr 2015 | EthicsPoint Percentages for 2014 | UNM 2nd Qtr Total Allegations |
|--|---------------------------------|-------------------------------------|----------------------------------|
| Accounting, Auditing and Financial Reporting | 4% | 2% | 2 |
| Business Integrity | 17% | 17% | 9 |
| HR, Diversity and Workplace Respect | 52% | 69% | 27 |
| Environment, Health, Safety | 19% | 6% | 10 |
| Misuse, Misappropriation of Corporate Assets | 8% | 6% | 4 |
| | 100% | 100% | 52 |

The kinds of reports an organization receives helps provide insight into how well the company is doing in educating employees about what should be reported and when.



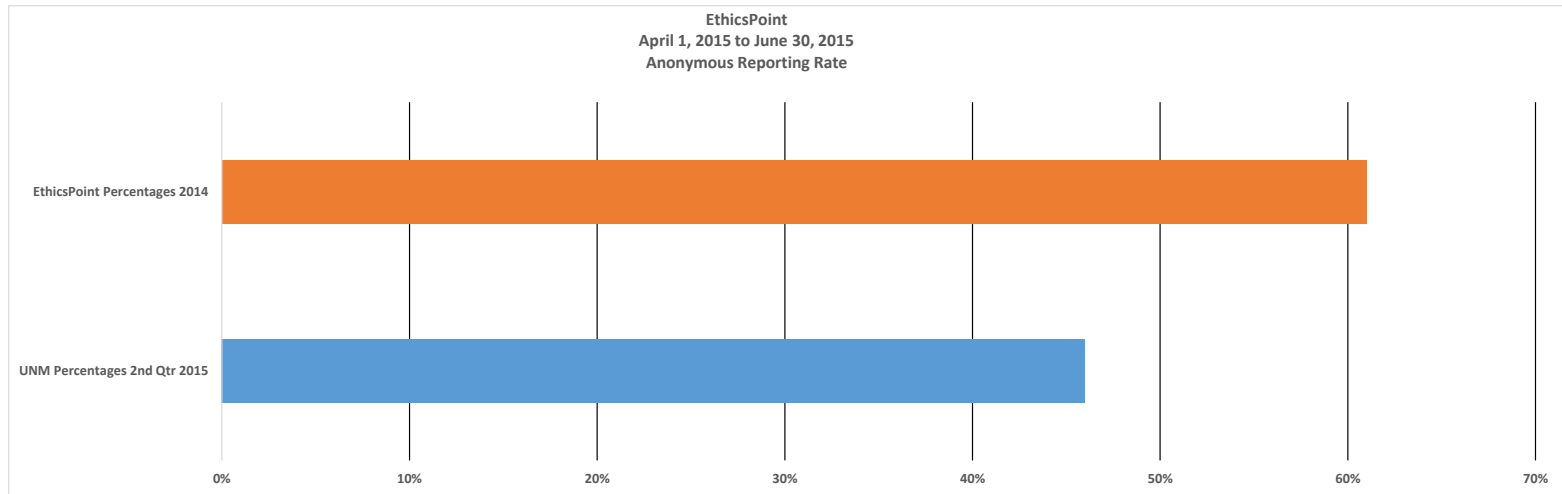
| Reporter Allegations vs. Inquiries | UNM 2nd Qtr Percentages | EthicsPoint 2014 Percentages | UNM 2nd Qtr |
|------------------------------------|-------------------------|------------------------------|-------------|
| Inquiries | 4% | 21% | 2 |
| Allegations | 96% | 79% | 50 |

These numbers provide a baseline percentage of employees using their hotline for informational purposes



| Anonymous Reporting Rate | UNM Percentages 2nd Qtr 2015 | EthicsPoint Percentages 2014 | UNM 2nd Qtr 2015 |
|--------------------------|---------------------------------|---------------------------------|------------------|
| Anonymous | 46% | 61% | 24 |

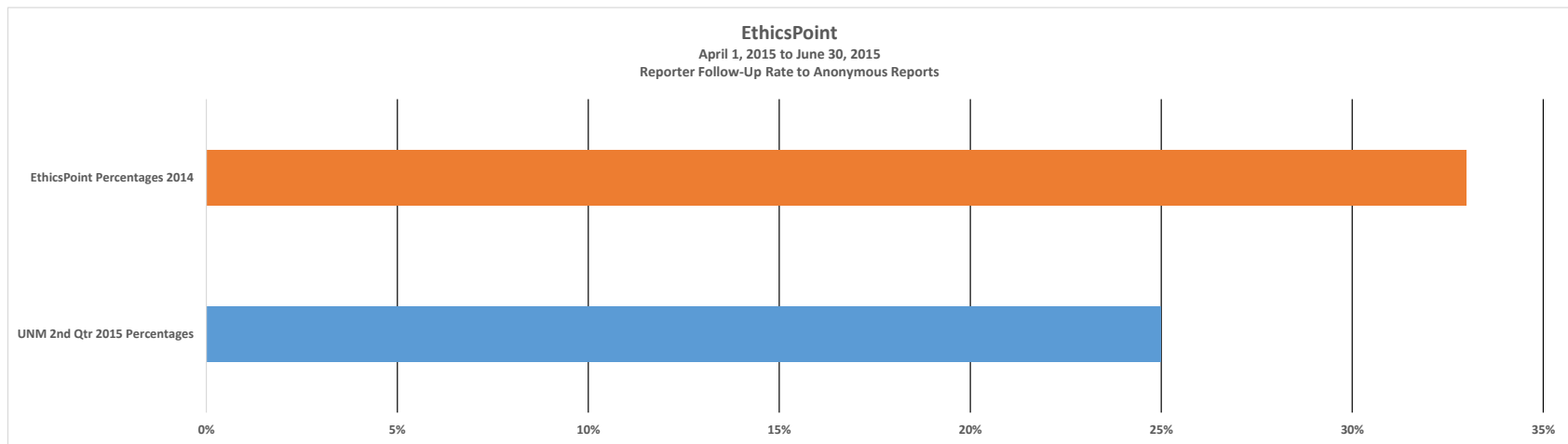
Anonymous Reporting Rate shows the percentage of all contacts submitted by individuals who chose to withhold their identity.



| Reporter Follow-Up Rate to Anonymous Reports | Anonymous Reports | Reporter Follow-ups | UNM 2nd Qtr 2015 Percentages | EthicsPoint Percentages 2014 |
|--|-------------------|---------------------|------------------------------|------------------------------|
| | 24 | 6 | 25% | 33% |

This report indicates the percentage of reports that were submitted anonymously and that were subsequently followed-up on by the reporter.

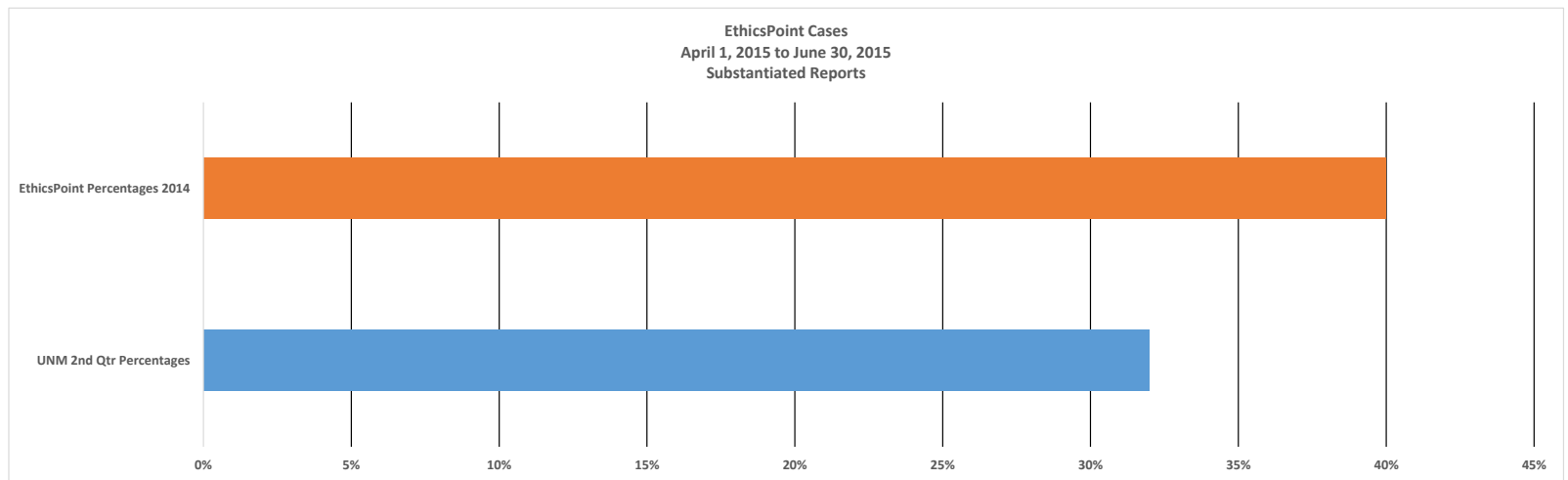
Employees need to understand that part of making an anonymous report includes the critical responsibility to check back in on progress, if they don't, they miss an investigator's request for more information so that an issue can be resolved.



Substantiated Reports

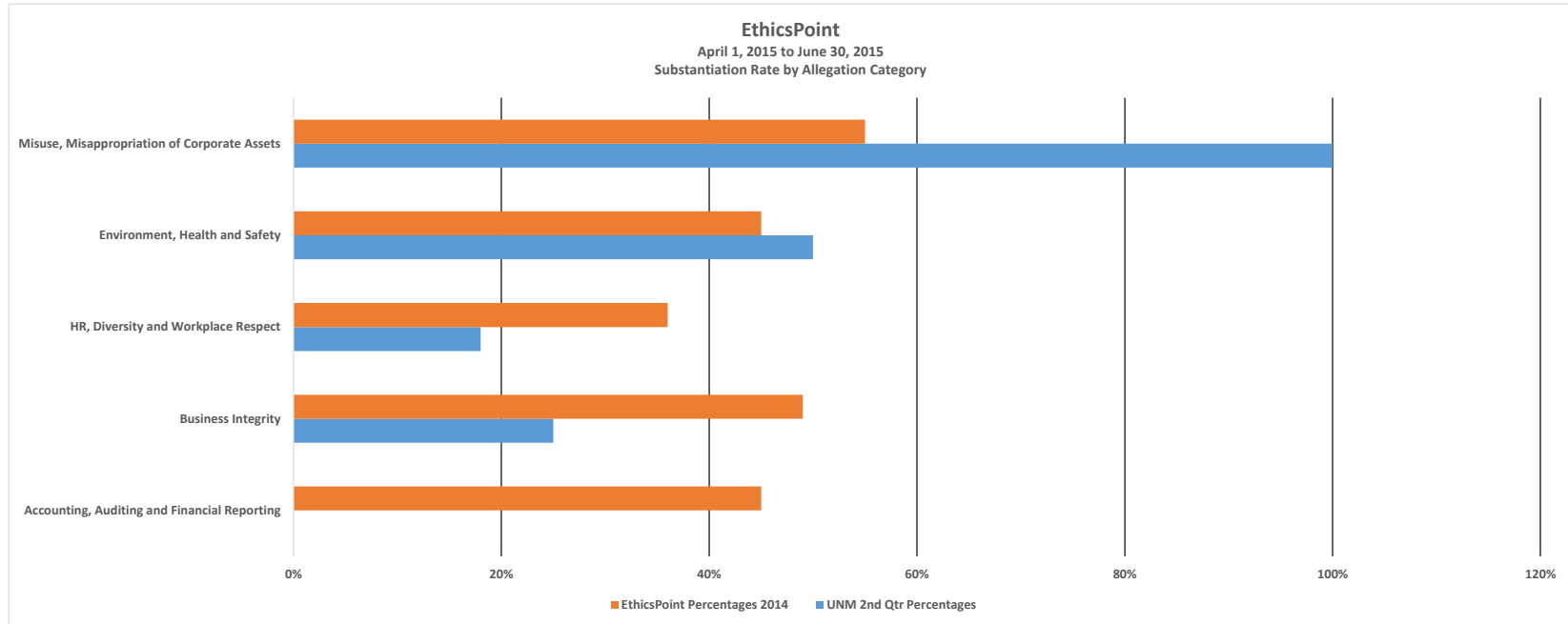
| UNM 2nd Qtr Percentages | EthicsPoint Percentages 2014 | Total Reports Fully or Partially Substantiated | Reports closed, Substantiated, Partially, Unsubstantiated |
|-------------------------|------------------------------|--|---|
| 32% | 40% | 6 | 19 |

Substantiation Rate is a metric that reflects the rate of allegations made which were determined to have at least some merit (substantiated or partially substantiated). A high Substantiation Rate is reflective of a well-informed employee base making high-quality reports coupled with high-quality investigation processes.



Substantiation Rate by Allegation Category

| | UNM 2nd Qtr Percentages | EthicsPoint Percentages 2014 | Cases Closed Substantiated, Partially, Unsubstantiated | Fully or Partially Substantiated Cases |
|--|-------------------------|------------------------------|--|--|
| Accounting, Auditing and Financial Reporting | 0% | 45% | 0 | 0 |
| Business Integrity | 25% | 49% | 4 | 1 |
| HR, Diversity and Workplace Respect | 18% | 36% | 11 | 2 |
| Environment, Health and Safety | 50% | 45% | 2 | 1 |
| Misuse, Misappropriation of Corporate Assets | 100% | 55% | 2 | 2 |
| | | | 19 | 6 |

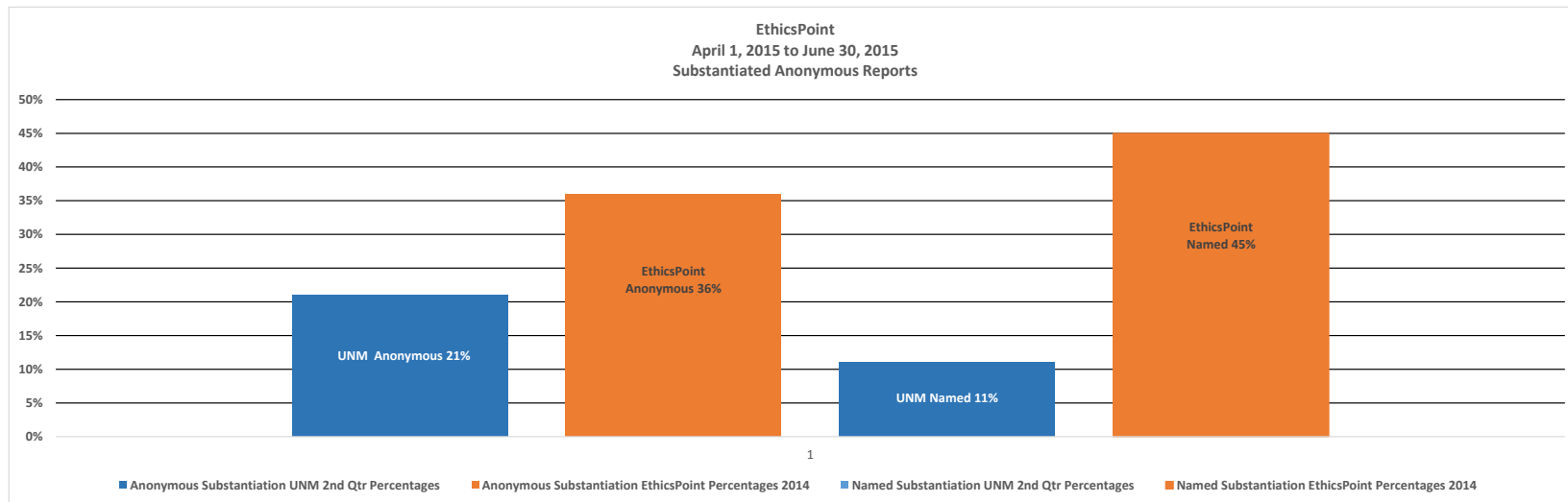


Substantiated Anonymous Reports

19 Closed Reports with Substantiated, Partially Substantiated or Unsubstantiated.

| Anonymous Substantiation UNM 2nd Qtr Percentages | Anonymous Substantiation EthicsPoint Percentages 2014 | Named Substantiation UNM 2nd Qtr Percentages | Named Substantiation EthicsPoint Percentages 2014 |
|--|---|--|---|
| 21% | 36% | 11% | 45% |
| UNM Anonymous Substantiation 4 | | UNM Named Substantiation 2 | |

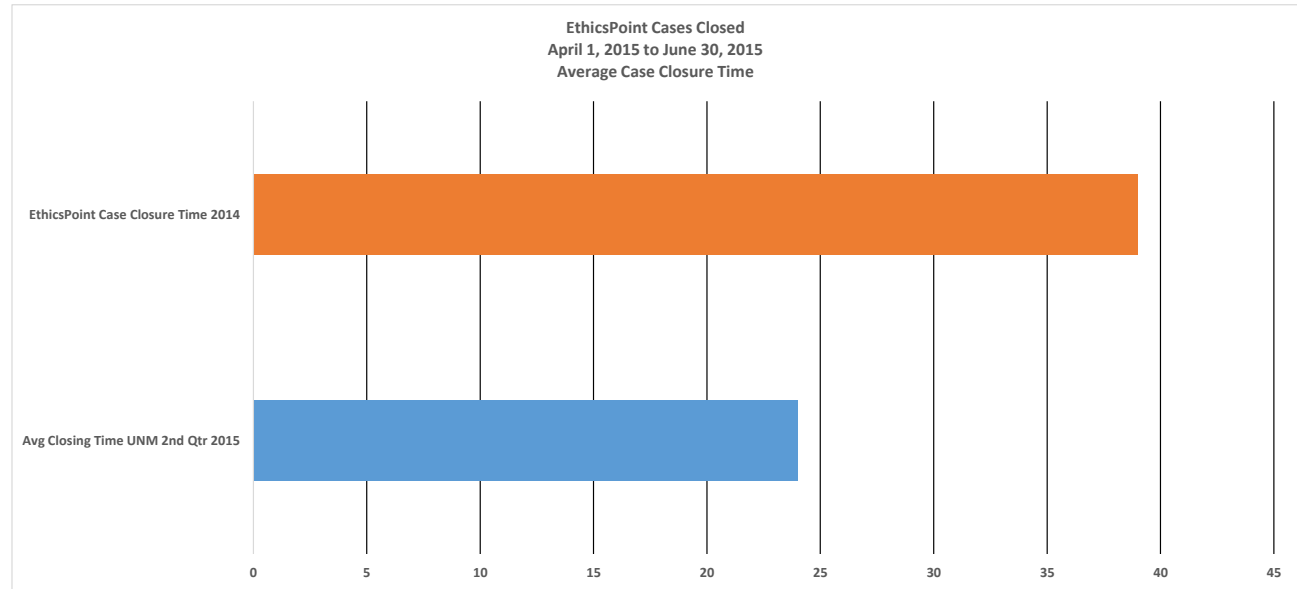
Anonymous reports are a foundational element of an organization's reporting system. Names are withheld typically out of fear of retaliation or a desire to not be involved, not because the issue reported is deliberately false or frivolous. Continued focus on increasing follow-ups to anonymous reports could increase the Substantiation Rate of anonymous reports because investigators would have a higher probability of obtaining responses to posted questions.



Case Closure Time

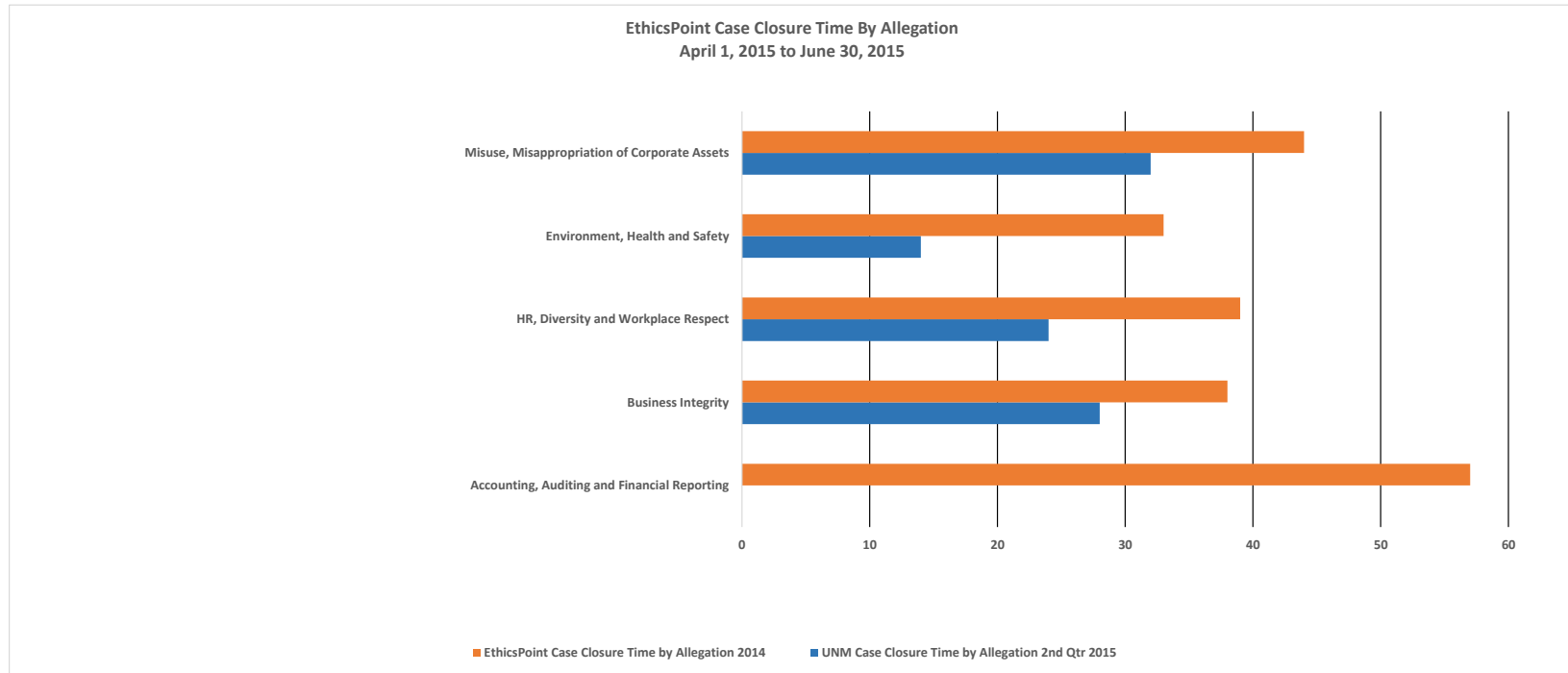
| Cases Closed | Sum of all case closure times | Avg Closing Time UNM 2nd Qtr 2015 | EthicsPoint Case Closure Time 2014 |
|--------------|-------------------------------|-----------------------------------|------------------------------------|
| 23 | 549 | 24 | 39 |

Case Closure Time is the average number days it takes an organization to complete an investigation and close a case. To earn employees' trust, and ensure that they know their concerns are important and are being seriously considered, it is vital that organizations complete investigations in a timely fashion. If months go by without a case being resolved, many reporters will conclude that the company is not listening and not taking action. This belief could be detrimental to an organization on a number of levels.



Case Closure Time by Report Allegation

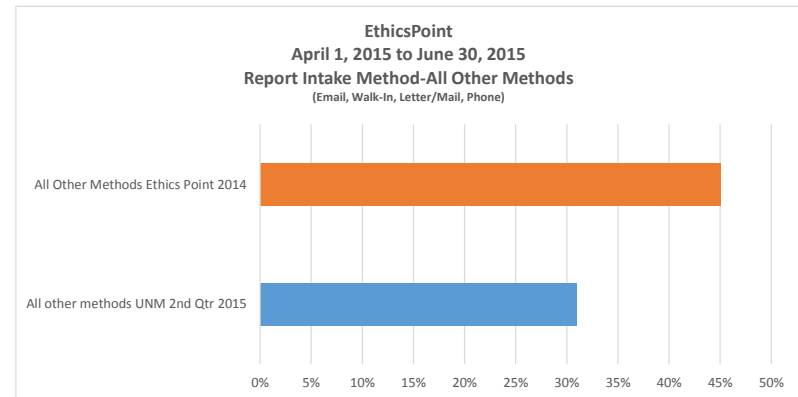
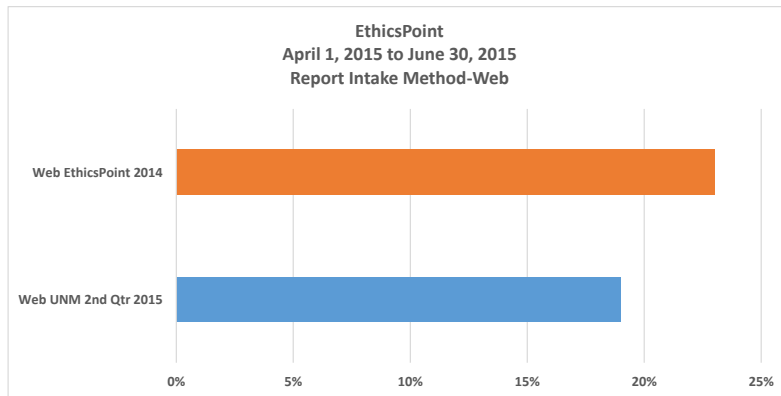
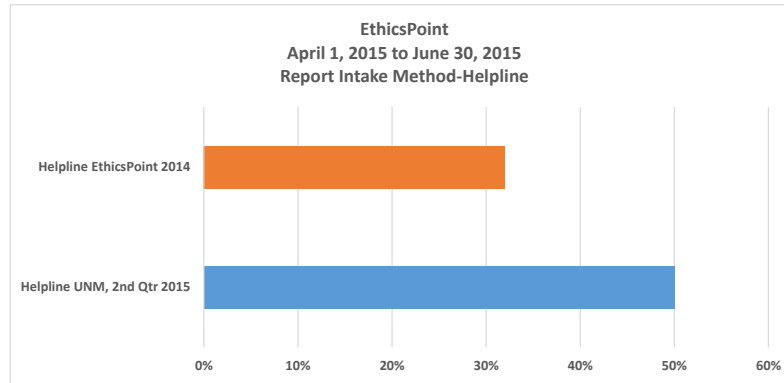
| | UNM Case Closure Time by Allegation 2nd Qtr 2015 | EthicsPoint Case Closure Time by Allegation 2014 | Cases by Allegation UNM 2nd Qtr 2015 |
|--|--|--|--------------------------------------|
| Accounting, Auditing and Financial Reporting | 0 | 57 | 0 |
| Business Integrity | 28 | 38 | 5 |
| HR, Diversity and Workplace Respect | 24 | 39 | 12 |
| Environment, Health and Safety | 14 | 33 | 4 |
| Misuse, Misappropriation of Corporate Assets | 32 | 44 | 2 |
| | | | 23 |



Report Intake Method

| Report Intake Method | Helpline UNM, 2nd Qtr 2015 | Helpline EthicsPoint 2014 | Web UNM 2nd Qtr 2015 | Web EthicsPoint 2014 | All other methods UNM 2nd Qtr 2015 | All Other Methods Ethics Point 2014 |
|----------------------|----------------------------|---------------------------|----------------------|----------------------|------------------------------------|-------------------------------------|
| | 50% | 32% | 19% | 23% | 31% | 45% |
| | 26 | | 10 | | 16 | |

Capturing reports through a variety of intake methods can encourage more reporters to come forward, and therefore provide a more complete picture of risks. Keeping an eye on the mix of reporting methods employees choose to use can provide insight into how well employees know of their different reporting options. 1.) Reporting channels have to be made available to employees; 2.) Those channels need to be easily accessible by employees; 3.) Employees need awareness of all the channels available to them so that when they have a reporting need they know where to go, what to do and they can do it in a manner with which they feel comfortable.



Compliance Update

Stuart Freedman, MPH
HSC Chief Compliance Officer
UNM Internal Audit & Compliance Committee
August 18, 2015



HSC Compliance Work Plan

- ✓ **Update the HSC Compliance Code of Ethics**
- ✓ **Standardize Compliance Training for New Employees**
- ✓ **Establish a Front Line Supervisor and Clinician Competency Training Program on Business Ethics – Tone at the Middle**
- ✓ **Provide in Person Compliance Training for Faculty and Staff Including the Use of the Hotline**
- ✓ **Review and Enhance the HSC Compliance Metric Report for Senior Executives and the HSC Board**



Date: July 15, 2015
To: Executive Compliance Committee
From: Stuart Freedman, HSC Chief Compliance Officer
RE: Monthly Compliance Report: March/April 2015
CC:

Introduction:

The University of New Mexico's Health Science Center ("HSC") serves its community through its three missions of patient care, education and research. The HSC has adopted a Compliance Plan in accordance with the Seven Elements of an Effective Compliance Program (see below). This report contains information to assist HSC leadership and the HSC Board of Directors in evaluating and responding to compliance risks.

1. **Written policies and procedures** ensure that HSC has set expectations about behavior and that there are processes in place to prevent noncompliance.
2. **Designating a compliance officer** to have a working relationship with a high level compliance committee, the governing board and management will ensure that the organization leaders are aware of any compliance concerns.
3. **Training and education** ensures that HSC faculty and staff are aware of behavioral expectations and compliance concerns.
4. **Open lines of communication** provide every member of the University community channels through which to report concerns or ask questions anonymously.
5. **Responding promptly to detected offenses and undertaking corrective action** when noncompliance is identified is the responsibility of management, but compliance helps identify noncompliance and can assist management in coordinating a response.
6. **Internal Monitoring and auditing** are processes by which the HSC can identify noncompliance.
7. **Enforcing standards through disciplinary guidelines** are conducted by the responsible personnel department. HSC Compliance does not discipline, but compliance does conduct investigations that may result in discipline.

1. **Designate a compliance officer** and ensure that the compliance officer has unfettered access to leadership and the Board of Directors (BoD). At the HSC, Stuart Freedman is the HSC Chief Compliance Officer. The Executive Compliance Committee (ECC) is the executive-level compliance committee. The following chart contains information about past meetings held.

| Meeting Date | Meeting Type |
|--------------|--------------|
| | HSC BoD |

| Meeting Date | Meeting Type | Quorum Met |
|--------------|--------------|------------|
| 01/21/15 | HSC ECC | No |
| 04/29/2015 | HSC ECC | No |

2. **Written policies and procedures** must reflect the current regulatory environment and HSC business practices. Although there are many policies and procedures at the HSC, this report only list new or revised compliance polices.

| New\Updated Policy Number | Responsible Department | New Policy/Revision | Brief Description |
|---------------------------|------------------------|---------------------|-------------------|
| N/A | | | |

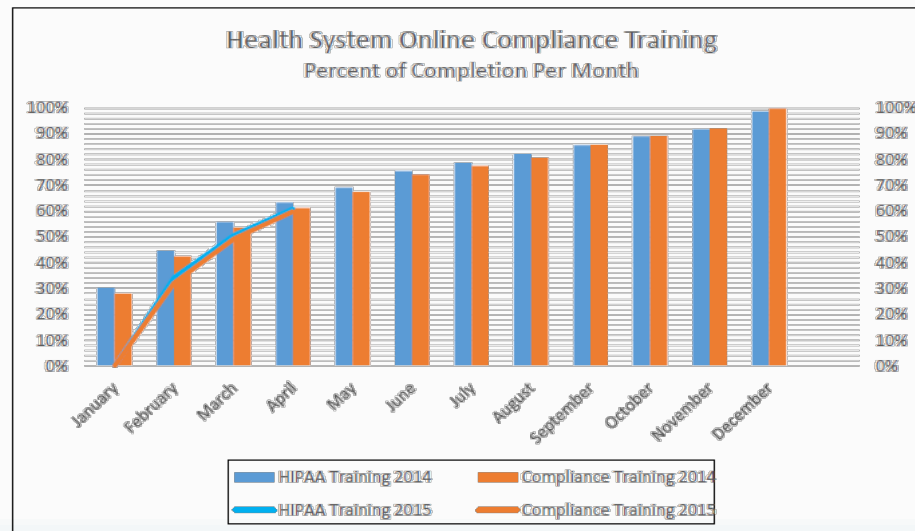
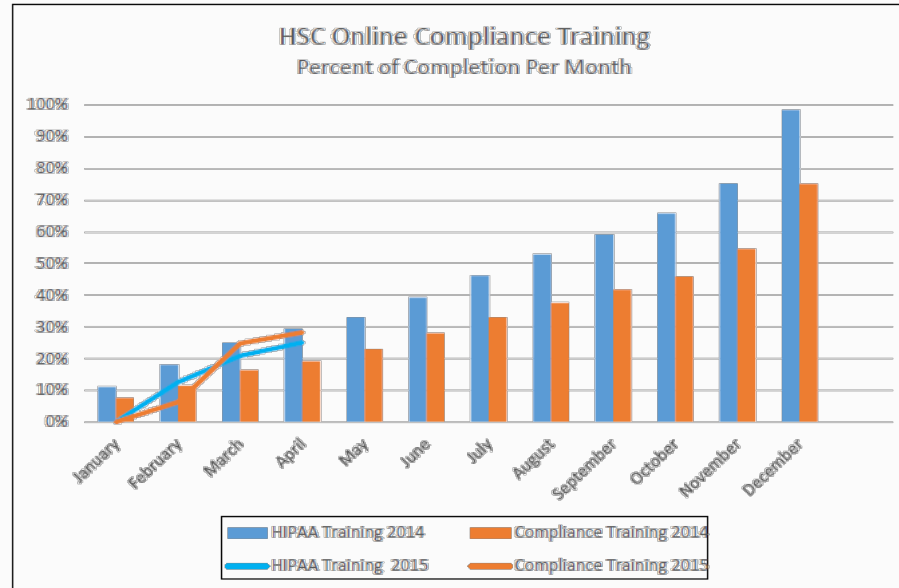
3. **Training and education** about compliance is provided to HSC faculty and staff both online and live. This report covers completion of required online training and live compliance training to physicians, advanced practice clinicians, fellows, residents, providers (any person who provides patient care and is not a faculty physician or resident) and others who document in the medical record.

Live Training

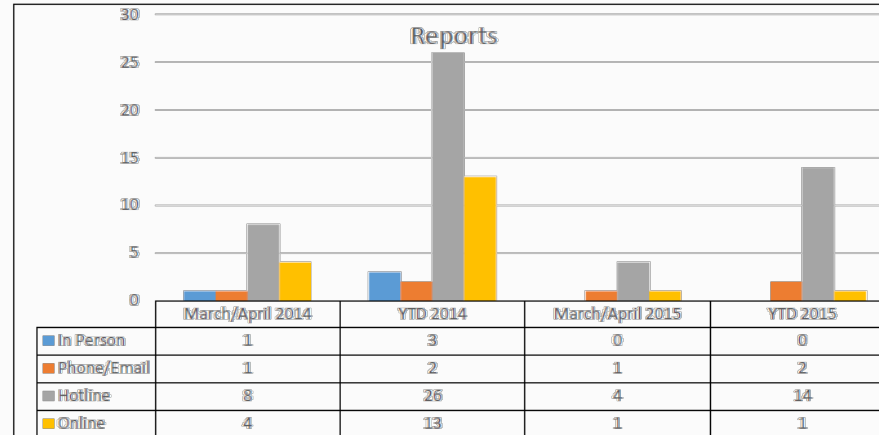
| Department that provided training | FACULTY TRAINING | PROVIDERS | STAFF | RESIDENTS | FACULTY & PROVIDER 1:1 | NEW PROVIDER/HIRE TRAINING |
|-----------------------------------|------------------|-----------|-------|-----------|------------------------|----------------------------|
| UNM CC | 0 | 0 | 74 | 0 | 0 | 0 |
| UNM HOSPITALS | 0 | 4 | 7 | 0 | 0 | 0 |
| UNMMG | 615* | 4 | 47* | 13 | 13 | 0 |
| UNM SRMC | 0 | 0 | 0 | 0 | 0 | 11 |
| HSC PRIVACY | 0 | 0 | 45 | 0 | 0 | 0 |
| HSC RESEARCH & EXPORT CONTROL | 13 | 0 | 35 | 0 | 5 | 4 |
| HSC SECURITY | 0 | 0 | 0 | 0 | 0 | 0 |

* = Training provided by Precyse University





4. **Open lines of communication** provide HSC faculty and staff with multiple avenues through which to ask questions about compliance or report concerns to their Compliance Officer. Face-to-face meetings, phone or email contacts, and an anonymous hotline permit HSC faculty and staff to communicate with their Compliance Officer in whatever way makes them the most comfortable.



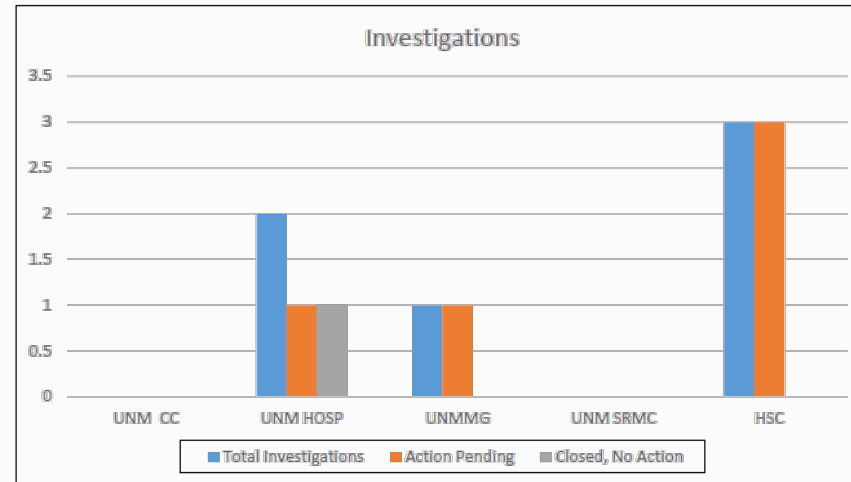
5. **Responding promptly to detected offenses and undertaking corrective action** demonstrates that the HSC will identify noncompliance and respond. When compliance identifies noncompliance, leadership will be informed and, when necessary, compliance will partner with effected areas to create and implement corrective plans.

| Source | Number | Action Pending/Closed |
|---------------|--------|-----------------------|
| Hotline | 4 | 3/1 |
| Phone/E-Mail | 1 | 1/0 |
| Computer Line | 1 | 1/0 |

6. **Internal monitoring and auditing** helps the HSC identify and correct noncompliance. This report includes information about reviews of ongoing processes (monitoring) or past events (auditing).

| Department | External Compliance Reviews | Closed External Reviews | Internal Compliance Reviews | Closed Internal Reviews |
|-------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|
| UNM CC | 0 | 0 | 0 | 0 |
| UNM HOSPITALS | 0 | 0 | 10 | 0 |
| UNMMG | 2 | 2 | 44 | 26 |
| UNM SRMC | 0 | 0 | 8 | 0 |
| HSC PRIVACY | 0 | 0 | 102 | 155 |
| HSC R & E CONTROL | 3 | 2 | 3 | 2 |
| HSC SECURITY | 0 | 0 | 70 | 92 |

7. **Enforcing standards through well publicized disciplinary guidelines** means that when we identify noncompliance, it is addressed. Although discipline is handled by employment areas, when compliance conducts an investigation and finds noncompliance, that information is provided to leadership and employment areas so that appropriate discipline can be taken.



LIST OF ACRONYMS

| | |
|-------|---|
| AAMC | American Association of Medical Colleges |
| BHC | Biohazard Compliance |
| CDC | Center for Disease Control (Feds) |
| COI | Conflict of Interest |
| DHHS | Department of Health & Human Services |
| ECC | Executive Compliance Committee |
| HIPAA | Health Insurance Portability and Accountability Act of 1996 |
| HR | Human Resources |
| HRPO | Human Research Protections Office |
| HRRC | Human Research Review Committees |
| HSC | Health Sciences Center |
| HSLIC | Health Sciences Library Informatics Center |
| IBC | Institutional Biosafety Committee |
| MAD | Medical Assistance Division (State Medicaid) |
| MIC | Medicaid Integrity Contractor |
| NIH | National Institutes of Health |
| OACC | Office of Animal Care Compliance |
| OCR | Office for Civil Rights |
| OIG | Office of Inspector General |
| RAC | Recovery Audit Contractor |
| SRMC | Sandoval Regional Medical Center |
| UNM | University of New Mexico |
| UNMCC | University of New Mexico Cancer Center |
| UNMH | University of New Mexico Hospital |
| UNMMG | University of New Mexico Medical Group |



Follow Up Report - Recommendation Implemented (August 2015 Open Session)

Agenda Item #8

| Project Code | Project Name | Recommendation Title | Executive Recommendation | Response | Estimated Implementation Date | Recommendation Action | Actual Implementation Date | Responsible Party |
|--------------|---|---|---|---|-------------------------------|---|----------------------------|--|
| 2013-29 | Review of College of Education Operations | Recommendation 2 - Evaluate endowment expenditures and award activity | The College, including its scholarship committee, should evaluate endowment expenditure and award activity to ensure endowment spending distributions and available reserves are optimally utilized, and to communicate availability of scholarships to chairs and students. In addition, the College should work with the UNM Foundation to lift certain donor imposed restrictions that are hard to meet by COE scholarship applicants. | The College will analyze existing scholarships to maximize awards, including partnering with the UNM Foundation to ease donor-imposed restrictions where appropriate. This should be done in preparation for the FY16 award cycle which culminates in April, 2015. | 5/1/2015 | COE has awarded 87% of scholarship awards from endowments for which there were eligible students for AY15-16. COE is working with UNM Foundation's general counsel to ease restrictions. | 7/30/2015 | Salvador Hector Ochoa, Dean; Susan Rhymer, Finance Officer |
| 2013-29 | Review of College of Education Operations | Recommendation 5 - Data Analysis Issue | The Provost's Office and the College should explore data reporting alternatives to the first-time fall freshmen data reporting. Internally, the University should track spring semester freshman, summer session freshman, and transfer student starts so that a more complete picture of individual college's metrics can be obtained. | The Academic Affairs office accepts responsibility and will implement the recommendation. We will continue to work to create metrics for these reports (already underway), and spreadsheets of data in Excel format for displaying them in an on-line format that departments can access directly. | 5/31/2015 | 8/3/2015 - The Provost's Office has developed a series of dashboards for comprehensive data analysis of programs University-wide. The dashboards aggregate program and student data by year to measure success and provide metrics on curriculum, graduation rates, and student success, as well as a host of other administrative and advisement tools. | 8/3/2015 | Greg Heileman, Associate Provost |
| 2013-29 | Review of College of Education Operations | Recommendation 9 - UNM School Turnaround Program | The Dean of the College of Education should work with the Provost's Office and the Office of Government and Community Relations to pursue options for funding for the College's school turnaround programs, including but not limited to: the New Mexico legislature, the U.S. Department of Education, NM PED, private foundations, and collective funding initiatives in the school districts. | Collaboration is underway with other New Mexico institutions of higher education, including New Mexico State University. | 6/30/2015 | 07/15/2015 - The Woodrow Wilson Foundation has funded the Anderson School of Management, who has in turn contracted with the College of Education, to provide administrative training in the form of a MBA with a Higher Education concentration. Pursuant to above actions and per discussion with IA Director and COE Dean, the recommendation is closed. | 8/10/2015 | Salvador Hector Ochoa, Dean |
| 2014-10 | UNM Children's Campus | Recommendation 2 - Develop Plan for Annual Deficits | UNMCC should develop a plan to identify causes of the annual deficits, submit a plan for resolving the causes of the deficit, and submit follow-up reports to the Vice President for Student Affairs showing the progress being made to reduce the deficit. | The UNM Children's Campus agrees with the recommendation to develop a plan to identify causes of the annual deficits and submit a plan for resolution of the deficit under University Administrative Policy (UAP) 7000. Identify over and under expenditures for fiscal years 2012-2014 and determine whether they were one time or reoccurring expenses. Evaluate revenue for fiscal years 2012-2014 as it relates to Children's Campus enrollment. Deficit reduction measures will continue to be implemented as outlined in the Children's Campus UAP 7000 report. | 7/31/2015 | 7/30/2015 - UNM Children's Campus identified over and under expenditures and determined whether they were one time or reoccurring expenses, and evaluated revenue for fiscal years 2012-2014 as it relates to Children's Campus enrollment. Throughout FY 2015 they eliminated the deficit entirely, and ended the year with a positive reserve balance. | 7/30/2015 | Daniela Marysol Baca, Dir, Child Care Center |
| 2014-10 | UNM Children's Campus | Recommendation 7 - UNMCC Proposed Expansion | The demand for access to quality childcare at UNM is constantly growing. The University should consider expanding the UNMCC to meet the needs of this segment of its student and staff population. The University should work with the Budget Office to assess the availability of funding for the proposed expansion of the UNMCC. | The AVP for Student Life agrees with the recommendation that the University should consider expanding the UNMCC to meet the needs of this segment of its student and staff/faculty population. The AVP for Student Life will coordinate with the Provost's Office to prioritize this project in the context of main campus capital priorities. The challenge will be assessing the need for expansion of the UNMCC against academic priorities relative to available state, institutional and private funding sources. | 7/31/2015 | The Associate Vice President for Student Life presented to the UNM Institutional Facility Bond Committee Task Force on July 21, 2015, a request for Project #7 action approval. The UNM President is recommending the UNM Children's Campus to be included in the 2015-16 Institutional Bond Projects Proposal as one of the five (5) UNM capital facility projects for the Task Force to recommend to the Board of Regents in fall 2015. | 8/3/2015 | Walter Miller, Assoc VP, Student Life |

Follow Up Report - Recommendation Implemented (August 2015 Open Session)

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| 2014-12 | <u>Office of Vice-President for Research</u> | <u>Recommendation 1 - Deficit Reduction Plan - Reasonable payback period</u> | The University President should consider working with each of the Deans to review their current operations and determine if there is any possibility of shortening the payback periods. | The President will direct Provost Abdallah to work with VPR Dougher and EVP Harris to provide a plan by June 30, 2015 for eliminating the deficits in the CHTM and CARC budgets. The plan will address reduction of the payback period. | 6/30/2015 | OVPR provided executed repayment plans for CARC and CHTM. CARC debt will be paid by end of FY 2020; OVPR will pay \$47,281 per year, FYs 2016-2020. CHTM debt will be paid by end of FY 2020; an annual payment of \$70,000 will be split by OVPR and CHTM. | 8/6/2015 | David Harris, EVP for Adm; Chaouki Tanios Abdallah, Provost |
| 2015-14 | <u>Cancer Center Portable Devices</u> | <u>Recommendation 1 - Incident Log</u> | The Chief Financial Officer of the CC should ensure that they develop a comprehensive log for reporting any missing portable devices. The log should include, at minimum, the date of discovery, the description of the item, the reporting party, and a running description of action taken through to the disposition. The Chief Financial Officer of the CC should assign responsibility to the appropriate level of management for use, follow-up and management of the log. | UNM Cancer Center agrees with the recommendation. UNMCC will create a process and log to record incidents of missing portable devices. Key elements will include: date of discovery, relator, description of incident, description or unique identifier of unit lost, chain of communication (i.e. who incident was reported to), resolution of incident (i.e. re-inventory taken and media found, media not found; HIPPA Breach Notification Form completed and submitted appropriately). | 6/30/2015 | Cancer Center implemented a process to include a log of reported missing portable devices. The documented procedure includes detailed steps to ensure that each report is timely investigated and documented. Cancer Center stated that their have been no reports of missing portable devices since completing the audit. They have significantly limited the number of portable devices and increased inventory tracking procedures and check out processes. | 7/31/2015 | RODNEY MARTINEZ, Chief Financial Officer: UNM Cancer Center |
| 2015-14 | <u>Cancer Center Portable Devices</u> | <u>Recommendation 2 - Timely Removal of PHI from USB</u> | The Chief Financial Officer of the CC should work with the HSC IT Security Office to ensure that the CC develops procedures relating to proper use of portable devices. They should require, but not be limited to, erasure of data immediately following transference of information from one area to another. The Chief Financial Officer of the CC should communicate these procedures to all portable device users. In addition, the CC should monitor the process to ensure staff follow the correct procedures. | UNM Cancer Center agrees with the recommendation. UNMCC will work with HSC IT Security to develop a procedure for the management and security of portable media used in UNM Cancer Center Radiation Oncology department. The procedure will include periodic review of processes to ensure compliance. | 6/30/2015 | IA verified that monthly reconciliations are being performed by the IT department. IA reviewed March through June 2015 electronic reconciliations. | 7/31/2015 | RODNEY MARTINEZ, Chief Financial Officer: UNM Cancer Center |
| 2015-14 | <u>Cancer Center Portable Devices</u> | <u>Recommendation 3 - Adequate Protection of Information on USB's-Encryption</u> | The Chief Financial Officer of the CC should work with the HSC IT Security Office to ensure that they encrypt all portable devices. | UNM Cancer Center agrees with the recommendation. UNM Cancer Center will work with HSC IT Security to investigate solutions that will allow us to encrypt the USB drives used for transferring data between radiation oncology treatment systems. Key considerations with this solution will involve securing encryption capabilities that will be compatible with the proprietary software of the treatment planning systems. | 6/30/2015 | IA verified that Cancer Center only has two Iron Key USB's, they are kept securely in a safe and the check out procedures adequately document only a 48 hour check out period. The USBs are protected, and can not be accessed without thumb print verification. | 7/31/2015 | RODNEY MARTINEZ, Chief Financial Officer: UNM Cancer Center |
| 2015-14 | <u>Cancer Center Portable Devices</u> | <u>Recommendation 4 - USB Inventory</u> | The Chief Financial Officer of the CC should ensure that the CC develops an inventory process for portable devices and that they perform and document reconciliations at minimum on a monthly basis. The process should include a specific device assignment and/or check out system and ongoing documentation of information loaded onto and removed from each device by date. | UNM Cancer Center agrees with recommendation and will develop and document an inventory process to ensure management and security of portable devices including a timely inventory (at a minimum monthly) of devices. | 6/30/2015 | IA verified the Cancer Center inventory process. IT, in conjunction with Radiation Oncology, is performing monthly inventory of portable devices. | 7/31/2015 | RODNEY MARTINEZ, Chief Financial Officer: UNM Cancer Center |

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| 2015-14 | <u>Cancer Center Portable Devices</u> | <u>Recommendation 6 - Archived PHI</u> | The Chief Financial Officer of the CC should ensure that the CD inventory documentation process includes a mandated maximum check out time and regular monitoring and reconciliation of CDs in the vault. | UNM Cancer Center agrees with recommendation and will develop and document an inventory process to ensure management and security of CDs, which would include a check out and inventory procedure. | 6/30/2015 | IA verified that a monthly inventory of CD is being completed, and reviewed the updated sign in/out sheet. There were no CDs checked out for longer than 48 hours and the sheet is appropriately used; all areas were completed for every check out and check in. | 7/31/2015 | RODNEY MARTINEZ, Chief Financial Officer: UNM Cancer Center |
| 2015-02 | <u>UNM Taos</u> | <u>Recommendation 7 - Touchnet Shared Desktop</u> | The UNM-Taos IT Department should install the payment system software on each cashier's workstation. UNM-Taos is aware that this is an issue and is in the planning stage of installing the payment system software on each of the cashier's workstations. Alternately, the three cashiers can be assigned individual user accounts to log on to the workstation. | The payment system software will be installed on each workstation being used for cashiering functions. Each user will be required to have a separate password. | 6/30/2015 | Cashiering software and receipt printers have been installed at three individual workstations. Internal Audit verified implementation by reviewing video of two users (Accountant II and Fiscal Services Tech) logging into the payment system with their own user accounts. | 8/3/2015 | Mario Suazo, Dir, Business Opns/Sm Branch; Joaquin Cantu, Unit IT Support Manager |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 2 - Financial Reporting of Donated Art</u> | Effective FY 2015, the Museum should record program expenses equal to the revenues for the fair value of donated collection items. | For FY15 forward, Harwood Museum will make the necessary entries in order to comply with GASB standard 33/34, which requires units receiving non-capitalized collections to recognize these donations by booking a revenue entry equal to the fair market value of the donation and an expense entry equal to the amount of revenues recognized for that donation. The Provost's Office will work with the Harwood Museum staff to ensure these entries are booked timely in accordance with when the collections are donated and are booked in the appropriate account codes designated to monitoring these entries. These account codes include 1000 (Gifts) for revenue and 31Q0 (Non-Capital Art Acquisitions) for expense. Also, in order to properly manage these entries, a new index should be created under the proper fund type, so it is easy for Harwood Museum to track these entries and account for these entries as new collections are donated. | 6/30/2015 | Internal Audit verified that Harwood properly recorded revenue and related expenses for donated art received during FY 2015, as required by GASB 33/34. | 8/6/2015 | Lacy Cantu, Unit Administrator 2; Dir, Harwood Museum |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 4 - Cash Management Training</u> | All Harwood staff and direct supervisors that handle cash or have access to cash should take Cash Management training. | The two employees who had not taken the training were immediately notified, and have since taken the training. By June 1, 2015, all Harwood Museum staff members who handle or have access to cash will repeat the training outlined in UAPP 7200, in order to refresh their knowledge. | 6/1/2015 | Internal Audit reviewed a cash management training report pulled from UNM Learning Central for Harwood Museum and noted that the two employees whom had not taken the required cash management training completed the training on 2/11/15 and 6/10/15. | 8/3/2015 | Lacy Cantu, Unit Administrator 2; Dir, Harwood Museum |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 13 - Gift Shop Inventory Count</u> | Procedures should be developed for the Museum to help ensure accurate inventory listing is established for all inventory items and the tracking system is updated. | Written protocol for inventory control of gift shop items will be developed and enforced. | 7/1/2015 | Internal Audit reviewed gift shop inventory policies and procedures and the FY 2015 inventory provided by Harwood Management. The FY 2015 inventory counts appeared to be in compliance with the gift shop inventory policies and procedures. | 8/6/2015 | Glory Penington, Gift Shop Manager; Dir, Harwood Museum |

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| 2015-03 | Harwood Museum | <u>Recommendation 14 - Capitalization of Fixed Assets and Tagging of Computers</u> | All purchased equipment exceeding \$5,000 and all purchased/gifted computers are tagged and inventoried. | The equipment purchase cited here for not being capitalized was a unique circumstance. The museum purchased a digital camera that cost less than \$5,000. The auditors have stated that the accessories purchased to accompany this camera, which pushed the total cost over \$5,000, should have been taken into consideration. There was, however, no single piece of equipment that exceeded \$5,000. That said, Harwood will strengthen internal controls for equipment purchasing in keeping with UAPP 7710. Performance management protocol will be strengthened relative to adherence to policy requirements for individuals who perform these duties. | 6/1/2015 | Internal Audit verified the tagging of the camera and two computers by reviewing photos of the recently tagged camera and donated computers provided by management. | 8/6/2015 | Lacy Cantu, Unit Administrator 2; Dir, Harwood Museum |

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|--------------|--|--|---|---|-------------------------------|---|----------------------------|---|
| 2013-29 | <u>Review of College of Education Operations</u> | <u>Recommendation 11 - Required University Training</u> | The Dean of the College of Education should work with the Office of the Provost and the Human Resources Department to ensure that all faculty and staff take the University's required annual training. | The new dean with the help of the COE Academic Operations Officer will request regular reports from HR of mandatory training completion statistics and then implement regular communications with Faculty and Staff to ensure that all faculty and staff comply with the required annual University training. Consequences will be implemented for those faculty and staff within the COE that do not comply. | 12/31/2014 | 2/17/2015 – Internal Audit performed an analysis on faculty and staff required training and found that the College was not in compliance with policy for 2014. Therefore, the finding will remain past due until January 2016, when the calendar year 2015 training is verified. 07/30/2015 - Monthly reminders to COE employees that have not yet taken the annual training will be sent out to encourage participation. Department Chairs and Center Directors were also sent additional reminders to complete their required annual training. A monthly report will be generated by the COA in order to provide continuous monitoring. | | Salvador Hector Ochoa, Dean; Susan Rhymer, Finance Officer |
| 2013-10 | <u>P-Card</u> | <u>Recommendation 2 - Implementation of new system to record and track hazardous chemicals and radioactive materials</u> | The Purchasing department and SRS should implement a system which effectively records the purchase of hazardous materials and radioactive materials, and provides all relevant information to SRS for tracking. | SRS purchased the Enterprise Re-Agent Manager (ERM) software and is implementing this software in five UNM Departments effective August 2013. This ERM software will replace ICID. ERM is a SciQuest Product that communicates with Banner. Purchasing and SRS are working as a team to populate the ERM software with data from Chemical and Research Laboratory Supplies (CRLS). SRS established a main campus Chemical and Laboratory Safety Committee and is working with the committee to attempt to implement ERM campus-wide. SRS needs the support of UNM management to promulgate policies to require the use of ERM software and the inventory of chemical and radioactive materials. | 7/1/2015 | Hazardous materials purchased through CRLS are barcoded in a spreadsheet which is sent to SRS twice every month, while hazardous material purchases through Lobomart in ERM are automatically entered into the ERM database for SRS tracking. The Purchasing department, through its Hazardous Chemicals and Radioactive Materials Purchasing & Tracking Program, is now requiring hazardous and radioactive material purchases made directly from a vendor using a P-card to be reported to SRS and HSC Radiation Safety respectively. SRS is currently attempting to implement a Chemical Hygiene Plan, which would require chemical purchases to be made through ERM since the purchased chemicals would be automatically entered into the ERM database. Although this would be the most effective method for tracking and monitoring hazardous chemicals and radioactive materials, UNM senior leadership would have to require all departments to purchase chemicals and radioactive materials through ERM approved vendors. Currently this requirement is not in place. | | Carla Domenici, Int Dir, Safety & Risk Services |
| 2013-01 | <u>Review of College of Arts and Sciences Operations</u> | <u>Implementation of Process to Track Research Activities</u> | A process should be implemented that enables colleges to effectively track and monitor time that faculty members spend on research activities to help management determine if faculty members are meeting academic load requirements and workload guidelines. | To track faculty research activities, an RFP was created for the purchase of a scholarly productivity subscription service, which will have the ability to track faculty research activities. The products of three vendors responding to the RFP are being evaluated Fall 2014, and a decision on purchase is expected to be made by January 1, 2015. Actual implementation of the software is expected to be completed by December 15, 2015. | 12/15/2015 | Initial plans to implement a process for tracking faculty research could not be completed due to budget restraints for purchasing software for scholarly productivity subscription service, which has the ability to track faculty research activities. Instead, the Provost's Office will pull faculty research activities data together from available public sources such as Google Scholar. | | Greg Heileman, Associate Provost; Chaouki Tanios Abdallah |

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| 2013-15 | Safeguards for Protecting Private Data-- Service Providers and Contractors | Recommendation 1 - UNM Information Security Program | The CIO needs to implement the UNM Information Security Program University-wide. | Concur. The CIO will continue implementation of the Information Security Program with the advisory structure approved by the President. The CIO submitted a recommendation to the IT Governance Council UNM Policy 2560 (President, EVPs, and Chancellor) to create a University wide security council. The existing and operational UNM Information Security Program will be assigned to the appropriate advisory structure. | 6/30/2015 | Per the CIO. This issue is completed. The website at http://it.unm.edu/security has been updated to include the ISO framework of the Security & Privacy Program. Core functions of security incident response and security assessment are operationally formalized. Additional components and SLAs are continually being implemented as they are developed. Components of this work are identified in the Security Tactical Plan (http://cio.unm.edu/strategic-plan/). Some security-specific content is not publically accessible. Internal Audit is in the process of reviewing the UNM Information Security Program. | | Gilbert Gonzales, Chief Information Officer |
| 2013-15 | Safeguards for Protecting Private Data-- Service Providers and Contractors | Recommendation 2 - University Information Security Function | The President should give the CIO the explicit authority and responsibility to manage information security University-wide, including the decentralized computing services. The President should also ensure that the CIO has the budget to develop, implement, and enforce security policies. | Concur. The President's Office is working with the EVP for Administration, the Provost and EVP for Academic Affairs, and the Chancellor for Health Sciences on the appointment of an appropriate advisory structure. We will work with the EVP for Administration and the CIO to evaluate whether this office has sufficient budget and authority to develop, implement, and enforce security policies. The Information Security Office, through the CIO, has established a security management reporting mechanism and makes quarterly reports to senior management on the status of information security at UNM. | 7/31/2016 | The KSA report submitted June 22 acknowledged Security as an Enterprise concern. Budget, authority and advisory structures are yet to be assigned, so we are asking to move out the date to accommodate executive review. A proposal to establish enterprise information security is being developed for presentation to IT Executive Governance in this fiscal year. | | Gilbert Gonzales, Chief Information Officer |
| 2013-29 | Review of College of Education Operations | Recommendation 3 - Time to acquire a degree at UNM COE | The Dean of the College of Education should work with Office of the Provost to ensure any redesign of the College addresses the Provost's recommendation for reducing minimum credit hours for degree programs. | A college-wide Curriculum Review has been underway since 2013; one objective of the review is to reduce the required number of credit hours in each bachelor degree program to 120 hours, or close to it. The NM PED requires 57 credit hours in core courses for teacher preparation programs. The PED is reviewing this requirement. The Early Childhood Education program (ECE) is well under way to restructuring the program into a 5 year degree program, and in compliance with regulatory and accreditation agencies. | 6/30/2016 | 07/31/2015 - With the passage of SB 329 (Kernan's bill), the core requirements for college of education students has been reduced. While this provides additional flexibility with respect to our curriculum, it now requires a reworking of our initial licensure programs for submission to PED for approval. This will occur in fall 2015 for a spring submission for approval and implementation in fall 2016 in compliance with both this recommendation and SB 329. | | Salvador Hector Ochoa, Dean |
| 2013-29 | Review of College of Education Operations | Recommendation 4 - Excess student credit hours | The Provost should work with the Interim Dean of the College to become more involved in prospective COE enrollees earlier in their college career, and endeavor to provide critical advisement to COE students as early in the process as possible. The Provost office should also work with the College to determine if excessive student credit hours are occurring before, or after, being admitted to the College. | Advisors will be shifted from University College to the College of Education so that the COE may take on the responsibility for advising their students as early in the process as possible. The departments are reviewing through the Dean their curricula and modifying it in the hope of reducing excess student credit hour accumulation. There is an impediment related to NM teacher licensure that we cannot address without collaboration with PED. Many of the excess credit hours are attributable to their requirements. | 8/31/2015 | Fall 2014 - Received a revised status update with the new Dean's estimated completion date of 8/31/2015. 07/30/2015 - The Associate Provost for Curriculum is developing an interactive enrollment information dashboard that tracks student progress toward degree from enrollment through graduation. The information available to advisors will include progress toward degree, time to graduate, and specific courses needed to graduate. | | Salvador Hector Ochoa, Dean; Greg Heileman, Associate Provost |

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| 2013-29 | Review of College of Education Operations | Recommendation 6 - Residency School | The Dean of the COE and the Provost office should consider developing a College of Education Teacher Preparation Residency School. Such a residency school could provide COE students with hands on training throughout their teacher preparation experience. | The College of Education will consider the Teacher Preparation Residency School as a part of the continuing re-imagining efforts and future direction of the College. | 8/31/2016 | 07/30/2015 - A feasibility study of current COE field services models will be performed in FY16 to provide a focal point for discussion with Academic Affairs and other necessary parties to determine ongoing funding. There are currently no funds available to operate a residency school. However, by embedding faculty into the neighboring school districts to guide educator preparation, we are simulating as closely as we can a residency model. | | Salvador Hector Ochoa, Dean |
| 2013-29 | Review of College of Education Operations | Recommendation 7 - Field Services Assessments | The College should consider establishing a coordinated clinical field service assessment program to effectively provide feedback while teacher candidates are conducting field service and to follow up with them after graduation. Consider changes in programs to include student field service experience earlier in the program/student experience and establish a program to assess the effectiveness of traditional field service. | The College established a Field Services Portal (the first of its kind in NM) for feedback between teacher candidates and supervisors during the entire field service experience. This portal undergoes continuous improvement to facilitate and enhance feedback and communication with candidates, staff and supervisors. The College also utilizes the TK-20 assessment system to collect observations on students' learning and can be accessed by our alumni to store their teaching and learning dossiers. In addition, the Center for Education Policy Research is conducting a separate program evaluation of the Co-Teaching Collaborative model as part of its two-year pilot program (FY14 and FY15). FY14 is the first year for which this type of data is being gathered. | 8/31/2016 | 07/30/2015 - The college plans development of a Fitness to Teach model during FY16 to provide feedback to students who are meeting expectant standards while doing their field services. Additionally, the College is utilizing the TK-20 system to collect longitudinal data to analyze the effectiveness of our program and field service component. This is in accordance with the requirements of the national accreditation agency (CAEP) for the College of Education. The effectiveness of these efforts will be evaluated as part of the annual reporting requirements of our national accreditation agency. | | Salvador Hector Ochoa, Dean |
| 2013-29 | Review of College of Education Operations | Recommendation 8 - Expand Field Service to Rural NM | The Dean of the COE should work with the Provost's Office to develop a permanent funding model for field service, and explore expansion of the Co-Teaching Collaborative School model within the Teacher Education Department, to other departments within the College, and to rural areas of New Mexico. | The new COE Dean and the Provost will explore funding possibilities for Field Services, and further examine possibilities for expanding the Co-Teaching Collaborative School model in Teacher Education and other areas of the college. Rural areas of New Mexico will also be included. | 8/31/2016 | 07/30/2015 - A cost analysis of all field services models in effect for AY15-16 will be performed to serve as a focal point for conversations with Provost and Budget offices. | | Salvador Hector Ochoa, Dean |
| 2014-08 | IT Ticketing | Recommendation 6A - Information Technology General Controls | The Director of Ticketing Services should complete and implement key IT general controls procedures. | We concur. Procedures will be completed and implemented. | 6/30/2015 | Internal Audit has not yet reviewed the updated policies. This item will remain open until the Internal Audit review is completed. | | Mark Koson, Assoc Athletic Dir/Ticket Svcs |
| 2014-12 | Office of Vice-President for Research | Recommendation 2 - Sevilleta - Future Funding | The University President should consider working with the Dean of Arts and Sciences to assess the viability of funding for Sevilleta, and to determine how best to address funding availability for the aging facility if they are in need of emergency repairs. | The President will direct the Provost to work with the A&S Dean to develop a plan by March 1, 2015 that addresses both deficit reduction and viability for the Sevilleta Field Station. | 11/30/2015 | Per the Dean of College of Arts and Sciences, a new Chairman of Biology will be starting August 1, 2015. It is in the best interest to wait for that chair to be on board and develop the plan. An extension was requested and granted to 11/30/15. | | Mark Peceny, Dean; Chaouki Tanios Abdallah, Provost |

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| 2014-12 | <u>Office of Vice-President for Research</u> | <u>Recommendation 3 - Designation of Start up reserves</u> | Deans of all Colleges, Departments, and Centers should enforce UNM Reserve policy UBP 7000: Categorization of Reserves by designating start-up reserves as either "Committed" or "Dedicated." | <p>Response from the Dean of the School of Engineering: An email to departments instructing them to categorize all faculty start-up funds as committed was sent 08/13/14. Once the Categorization of Reserves is completed, a review will be done to confirm that instructions were followed.</p> <p>Response from the Dean of the College of Arts and Sciences: The College will inform all departments and programs that start-up funding promised to faculty members via Letters of Offer will be considered committed in the UAP 7000 Categorization of Reserves. This will be practiced at all levels from department and program level up to the Dean's level.</p> | 8/31/2015 | Partially Resolved: Internal Audit reviewed the UAP 7000: Categorization of Reserves report and all School of Engineering start-up reserves have been designated as "Committed" for FY 2015. The College of Arts and Sciences start-up reserves were reported as discretionary for FY 2015 and were not dedicated as recommended by Internal Audit. The College is unable to reclassify the reserves from discretionary to dedicated because the budget system for reserve designations is locked until FY 2016. The College intends to designate all start-up reserves as dedicated for FY 2016. The College has requested an extension date of August 31, 2015 for its corrective action. | | Financial Analyst, School of Engineering; Financial Officer, College of Arts and Sciences. |
| 2015-14 | <u>Cancer Center Portable Devices</u> | <u>Recommendation 5 - Archived PHI</u> | The Chief Financial Officer of the CC should explore the feasibility of using the PACS system for archiving information. | <p>UNM Cancer Center will investigate the possibility of utilizing a PACS system for archiving ongoing treatment and planning data.</p> <p>In regards to existing archived storage on portable CDs, UNM Cancer Center is currently in the process of moving this data from the CD archives to a shared network folder. The transition of this data to the network folder to be completed by April 30, 2015.</p> <p>In regards to archived storage on tape media, an RFP to be issued for the permanent archive of this media from tape to a networked server/folder. To be completed by June 30, 2015.</p> | 3/31/2016 | Cancer Center is in the RFI stage, testing two vendor products to verify ability to perform archive storage. In the meantime items are no longer stored on CDs, rather on a Cancer Center drive that has limited access and is backed up regularly. Once the two vendors are tested, Cancer Center will move to retain one. | | RODNEY MARTINEZ, Chief Financial Officer: UNM Cancer Center |
| 2015-02 | <u>UNM Taos</u> | <u>Recommendation 1 - Develop a Comprehensive Business Operations Manual</u> | Develop and implement a comprehensive business operations manual that outlines policies and procedures for specific business functions. Consider adding resources to the business office to strengthen internal controls within the accounting function. | Develop comprehensive business and IT security policies and procedures modeled in part on branch operations for UNM Valencia and Gallup. Training of Business Office staff will also be part of the implementation. The addition of a full-time employee will be implemented with the start of the new fiscal year of July 1, 2015. | 12/15/2015 | UNM Taos is in the process of drafting business policies and procedures for the branch. The Business Office has recently moved and the Branch's new Administrative Officer is responsible for editing and drafting policies. Management believes the corrective action will be implemented by the target date of December 15, 2015. | | Mario Suazo, Dir, Business Opns/Sm Branch; Thomas Duran, Business Manager; Joaquin Cantu, Unit IT Support Manager |
| 2015-02 | <u>UNM Taos</u> | <u>Recommendation 2 - Enforce Reserve Policies and Procedures</u> | Prepare and maintain adequate supporting documentation for dedicated reservations. Reserves intended for specific purposes and are currently reported as discretionary should be designated as dedicated at the beginning of each fiscal year. | Assign dedicated categories with specific purposes for carry over reserves as per Policy UAPP 7000. | 8/31/2015 | With Fiscal Year 2015 recently closed, UNM Taos can now begin their Categorization of Reserves, which is due August 15th to Main Campus. The Campus Director and Business Manager will provide adequate documentation for proposed dedications. Management believes corrective action will be completed by the target date of August 31, 2015 | | Catherine O'Neill, Executive Dir, Br Campus |

Follow Up Report - Recommendation Pending (Aug 2015 Open Session)

| Project Code | Project Name | Recommendation Title | Executive Recommendation | Response | Estimated Implementation Date | Last Status Update | Actual Implementation Date | Responsible Party |
|--------------|--------------|--|--|--|-------------------------------|--|----------------------------|--|
| 2015-02 | UNM Taos | <u>Recommendation 3 - Enforce Cash Management Training</u> | All UNM-Taos employees that handle, or have access to, cash should take Cash Management training. | Schedule training for regular employees and work studies involved in Cash Management functions as per UAP 7200. | 12/15/2015 | All current staff and student employees with cash handling duties have completed the required training. Any new student staff within the snack bar will be required to complete the training as part of the new employee orientation. Corrective action needs to be verified by Internal Audit. | | Mario Suazo, Dir,Business Opns/Sm Branch; Thomas Duran, Business Manager |
| 2015-02 | UNM Taos | <u>Recommendation 4 - Social Security Numbers</u> | The UNM-Taos Business Office should not maintain social security numbers on any documentation. Social security numbers should be immediately disposed of once disbursements have been processed. The reason for any change in pay rates for disbursements should be properly documented, reviewed, and approved. | Implement procedures to eliminate social security numbers once disbursements have been processed. All Reimbursement and Departmental Invoices will be reviewed and updated to remove personally identifiable information and updates in payment rates will be documented, reviewed and approved. | 9/30/2015 | UNM Taos updated the forms at the end of the Spring term and put them into use beginning with the Summer semester, provided there are any art courses requiring models. Internal Audit reviewed the updated form and noted that social security numbers are not included on the forms. However, the form may not be needed until the Fall 2015 semester. Therefore, an extension has been requested for the full implementation of this corrective action. | | Mario Suazo, Dir,Business Opns/Sm Branch; Thomas Duran, Business Manager |
| 2015-02 | UNM Taos | <u>Recommendation 6 - Develop Policies and Procedures for Employer Issued Smart Phones</u> | In addition to UAPP 7710, UNM-Taos should further develop policies and procedures that require smart phones to be tagged, monitored, and inventoried. | A detailed inventory will be conducted on employee issued cell phones, a property ID tag or other suitable identifier will be assigned to each phone and use levels monitored on a quarterly basis. The Process for identifying the phone hardware serial numbers will be developed by the Business Office and IT departments. The Business and IT Departments will coordinate a sign out process in which individuals issued phones will acknowledge receipt, and get a handout with basic security requirements for using the phones, and procedures for enabling remote wiping by the employee being issued equipment. The procedures developed will adhere to guidelines in UAPP 7710. | 12/31/2015 | A listing of University-issued cell phones has been compiled and a policy has been drafted related to required training and appropriate use. Internal Audit received a copy of the draft cell phone policy. However, UNM Taos's IT Manager has resigned, and the branch is still in the process of tagging smart phones. Management has requested to extend full implementation to December 31, 2015. | | Mario Suazo, Dir,Business Opns/Sm Branch; Joaquin Cantu, Unit IT Support Manager |
| 2015-02 | UNM Taos | <u>Recommendation 8 - Develop General IT Security Policies and Procedures</u> | UNM-Taos IT Department should document IT security policies and procedures, which enforce procedures for regular back-up and off-site storage of IT systems, developing a disaster recovery plan, and encrypting computers issued to employees. | UNM-Taos IT will develop an operations manual documenting IT security policies and procedures. Procedures will be modeled on those implemented at UNM-Valencia and Gallup. The IT department has already started developing the process for backups and offsite storage, and will identify disaster recovery procedures, test them regularly once the backups are working as expected. Encryption will be implemented on an ongoing basis for laptops assigned to faculty and staff. | 12/15/2015 | Work has commenced to address off-site storage issues. The UNM Taos IT Department has recently lost two key personnel including the IT Manager. Once a new IT Manager is hired, a policies and procedures manual will be developed. Management believes corrective action will be implemented by the target date of December 15, 2015 | | Mario Suazo, Dir,Business Opns/Sm Branch; Joaquin Cantu, Unit IT Support Manager |

Follow Up Report - Recommendation Pending (Aug 2015 Open Session)

| Project Code | Project Name | Recommendation Title | Executive Recommendation | Response | Estimated Implementation Date | Last Status Update | Actual Implementation Date | Responsible Party |
|--------------|-----------------------|--|--|--|-------------------------------|--|----------------------------|---|
| 2015-02 | <u>UNM Taos</u> | <u>Recommendation 9 - All UNM Taos Employees Should Take Required Training</u> | All UNM Taos faculty, staff, and student employees should take the required annual training courses. | Determine which faculty, staff and students employees are required to take the training. Develop a communication mechanism to inform and remind those who need the training and provide notification to supervisors. | 12/31/2015 | UNM Taos management believes that annual trainings are not required for part-time temporary faculty or student employees according to UNM's OEO. The HR Manager will pull a listing of all staff and full-time faculty who have not completed the required trainings and communicate the deadlines to both the employee and supervisor. Supervisors are also urged to review employee learning history on Learning Central to ensure compliance. Required training for temporary and part-time staff, faculty, and students is being addressed in a current audit. | | Catherine O'Neill, Executive Dir, Br Campus; Debra Martinez, HR Administrator 2 |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 1 - Governance</u> | The Office of the Provost should review the current Resolution, RPM, and UAPP policies, and provide the Harwood Board, the President, and Board of Regents with the recommended changes to the Resolution and both policies to clarify roles and responsibilities of these parties. This will create an effective and efficient governance structure that will provide for operational and financial accountability for the Museum, and clear reporting and supervisory responsibilities for the Director. | The Provost will work with the Office of the President and the Director of the Policy Office to draft revisions to UAPP that provide an effective and efficient governance structure for Harwood Museum that will provide for operational and financial accountability for the Museum, and clear reporting and supervisory responsibilities for the Director. | 9/1/2015 | | | Chaouki Tanios Abdallah, Provost /Exec VP for AA |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 3 - Deficit Reduction Plans</u> | The Museum's Director should develop a current deficit reduction plan which will eliminate the Museum's operating deficit in a reasonable time period. | By June 30, 2015, in consultation with the Harwood Board, the Director will develop a new deficit reduction plan that will be submitted to the Provost's Office and Office of Planning, Budget & Analysis for vetting and approval. The development of the deficit plan will be informed by the Harwood Board's fundraising strategies to address operating revenue shortfalls. This plan will be in keeping with standards established within Academic Affairs and reflect a reasonable time frame. | 9/1/2015 | | | Dir, Harwood Museum |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 5 - Purchasing Policies and Procedures</u> | The Museum should obtain an approved purchase order prior to contracting and receiving goods or services. | All staff members who process purchasing and accounts payable transactions will be required to participate in a policy refresher session with the Unit Administrator 2 to ensure that lapses do not occur in the future. | 8/31/2015 | A policy refresher session was conducted during a staff meeting in June. Handouts were provided on the Purchasing and A/P policies and a presentation was provided by the Unit Administrator. However, not all staff were able to attend the meeting, so management is scheduling another meeting to provide the same information to the staff that did not attend. Harwood has requested an extension date of August 31, 2015 to complete full implementation. | | Lacy Cantu, Unit Administrator 2; Dir, Harwood Museum |

Follow Up Report - Recommendation Pending (Aug 2015 Open Session)

| Project Code | Project Name | Recommendation Title | Executive Recommendation | Response | Estimated Implementation Date | Last Status Update | Actual Implementation Date | Responsible Party |
|--------------|-----------------------|---|---|---|-------------------------------|---|----------------------------|---|
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 6 - Supporting Documentation for Travel Disbursements</u> | Museum management should perform a thorough review of travel disbursements to ensure that payments are for a valid business purpose, properly documented, and have an accurate date of travel. | All staff members who process travel reimbursements will be required to participate in a policy refresher session with the Unit Administrator 2 to ensure that lapses do not occur in the future. | 8/31/2015 | A policy refresher session was conducted during a staff meeting in June. Handouts were provided on the Purchasing and A/P policies and a presentation was provided by the Unit Administrator. However, not all staff were able to attend the meeting, so management is scheduling another meeting to provide the same information to the staff that did not attend. Harwood has requested an extension date of August 31, 2015 to complete full implementation. | | Lacy Cantu, Unit Administrator 2; Dir, Harwood Museum |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 7 - Art Collection Record Keeping</u> | Harwood should (1) complete data entry of art collection items that are missing critical information, such as value and loaned items from other museums; (2) clean up duplicate data resulting from the database migration; (3) ensure the collection records are reviewed by the Director periodically; (4) report accurate value for fine art insurance coverage to UNM Safety and Risk Services based on data generated from the complete and accurate database. | Incoming and outgoing loans have been tracked in the new database since its August 1, 2014 launch. The previous database did not have that capability. By November 1, 2015, all data entry of collection items missing critical information, including value, when that information is available and clean-up of duplicate data entry items will be complete. Beginning immediately, the director will review collection records on a quarterly basis. A current, accurate valuation of the Harwood's entire collection will require the engagement of a professional appraiser. This is a significant expense that the Harwood's operating budget cannot currently support. The timeline for completing the collection valuation will be informed by the Harwood Board's fundraising strategies to address operating revenue shortfalls. | 12/31/2016 | | | Dir, Harwood Museum |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 8 - Art Collections Inventory</u> | Harwood should complete a formal physical inventory for its collection items, maintain current inventory records, and notify Inventory Control of its certified inventory results within a year. | In keeping with professional best practices, the director will create a narrative description of protocol and timelines for inventory control. This information will be incorporated into the Harwood's Collections Management Policy. The new protocol and policy will be implemented by November 1, 2015. A formal physical inventory of the museum's 4,900 object collection will require additional funding, in order to support two temporary Curatorial Assistants who will conduct the inventory under the guidance of the Curator of Collections and Exhibitions. If new funding is identified by the Harwood Board, the inventory will be completed by May 1, 2017, in keeping with the American Alliance of Museums' recommendation that formal inventories take place every ten years. In the event additional funding to hire two new temporary employees is not forthcoming in FY16, the Director will work with UNM Human Resources to undertake a staffing analysis to ascertain whether a staffing reorganization could shift existing staff resources to the task of completing an inventory within one year as recommended. | 5/1/2017 | | | Dir, Harwood Museum |

Follow Up Report - Recommendation Pending (Aug 2015 Open Session)

| Project Code | Project Name | Recommendation Title | Executive Recommendation | Response | Estimated Implementation Date | Last Status Update | Actual Implementation Date | Responsible Party |
|--------------|-----------------------|--|--|---|-------------------------------|---|----------------------------|--------------------|
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 9 - Museum Security</u> | Harwood should develop and enforce a written security plan and work with UNM Human Resources to ensure that the existing employee who is authorized to work in the controlled area receives an appropriate background check. | In keeping with appropriate security protocol for museums, the director will develop and enforce a security plan that will include, among other things, policy and procedures relating to a schedule of keys. Harwood is currently working with Human Resources to clarify and streamline procedures relating to background checks for Harwood Museum of Art employees. Our preference is that a background check be a condition of employment for every museum position. | 9/30/2015 | Harwood's Lead Facilities Tech is working on security policies and procedures. Harwood has not received a background check for the existing employee who is authorized to work in controlled areas. Management believes the individual will only be employed with the Museum until September 30, 2015, and now requires a pre-employment background check for that position going forward. Management has requested an extension to implement the corrective action for this recommendation until September 30, 2015. | | Dir,Harwood Museum |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 11 - Collections Management Policy</u> | Harwood should ensure its Governing Board obtains the UNM Board of Regents' approval for the permanent collections, and its management obtains the Harwood Collections Committee's approval for the study collections. Harwood should place a duplicate copy of its database with the Registrar of the University of New Mexico as required by the established policy. | These inconsistencies will be addressed by revising the Harwood's Collections Management Policy. The UNM Board of Regents Resolution establishing the Harwood's Governing Board delegates authority to that Governing Board for "the governance, oversight, management and operation of the Harwood Museum." Since objects accepted into the Harwood's Study Collection are not accessioned or part of the Harwood's permanent collection, they do not require Collections Committee or Governing Board approval. A duplicate copy of the Harwood's collections management database is stored off-site. Beginning June 1, 2015 we will also store a copy of that database with the Registrar of the University of New Mexico. | 6/1/2015 | Harwood management revised the Collections Management policy, removing a portion of Section B.2 stating, "The Governing Board will then recommend the accession(s) to the University of New Mexico Board of Regents, which has the final authority." Although the Museum's governing board approved the revised policy, the 2007 Board of Regents resolution section 3.B.2 states, "The Harwood Board will: Prepare and submit for the Regents' approval a proposed policy for accessioning and deaccessioning certain categories of tangible gifts that meets the requirements of UNM Policy 7710: Gifts of Tangible Personal Property." In addition, a copy of the collection database has not been submitted to the UNM Registrar. Management wishes to revisit the revised the Collections Management policy to ensure requirements are clearly written and plans to get the policy approved by the UNM Board of Regents. An extension has been requested to December 31, 2015. | | Dir,Harwood Museum |
| 2015-03 | <u>Harwood Museum</u> | <u>Recommendation 16 - Required Annual Training</u> | All Museum employees should take the required annual training courses. | On October 1 of each year, the Director or her/his designee will request a report from Human Resources on individuals who have not yet completed their annual training and then track and enforce completion with the goal of 100% compliance by December of 2015 and each year thereafter. | 10/1/2015 | | | Dir,Harwood Museum |

**Internal Audit Director's Status Report
Audit and Compliance Committee Meeting
August 18, 2015**

ACTION ITEMS

Audit Committee Meeting Calendar for FY2016. The Committee meets at 9:00 AM in the Roberts Room unless otherwise specified.

November 5, 2015 (Exit Conference FY15 External Audit)

February 18, 2016

April 21, 2016 or May 19, 2016 (Entrance Conf. FY16 External Audit)

INFORMATION ITEMS

Audit Plan Status. The Fiscal Year 2015 (FY15) audit plan consisted of eight audits carried over from FY14. The project status and hours report for the plan is at Tab # 10c. The status of the proposed plan as of July 31, 2015 is:

| | |
|---------------------|-----------|
| Completed | 14 |
| Fieldwork | 1 |
| Report Writing | 2 |
| Subtotal | 17 |
| | |
| Unassigned/Deferred | 5 |
| Total | 22 |

The Fiscal Year 2016 (FY16) draft audit plan includes five audits carried over from FY15. The draft FY16 audit plan will be finalized based on high-level updated risk assessment and input from the Audit and Compliance Committee and the Executive leadership.

Department Financial Report. At Tab 9 is the Internal Audit Department's budget status report for your review. The FY15 adjusted budget was \$838,596 and actual expenditures were \$810,535, which resulted in net expenditure budget savings of \$28,016. We received reimbursement of one time services provided amounting to \$5,825, resulting in an ending reserve of \$33,886 carried over to FY16.

The FY16 budget is \$838,596, of which \$802,250 is funded from the general pooled allocation, and \$10,000 from the departmental reserve. As of July 31, 2015, the department's actual expenditures are \$62,092 and encumbrances are \$638,193. The Department expects to have estimated reserves of \$20,000 as of June 30, 2016.

Audit Vacancies. The Internal Audit Department has one vacant auditor position at this time. Brandon Trujillo, Internal Auditor II, left the department effective July 31, 2015 to take a position with the Federal government with a considerable pay increase. We will start the recruitment process soon to fill that vacant position.

Student Internship. The department's two student interns graduated during the last semester. We have sufficient budget in FY16 budget to hire two more student interns starting the fall semester. We will start this recruitment process soon.

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| Account Description | Budget (FYTD) Adopted | Budget (FYTD) Adjustments | Budget (FYTD) Accumulated | Actuals Current Month | Actuals Pct | Actuals Fiscal YTD | Actuals Pct | Encumbrances | Balance Available | Balance Pct |
|--------------------------------------|--------------------------|------------------------------|------------------------------|--------------------------|----------------|-----------------------|----------------|---------------|----------------------|----------------|
| Revenue | | | | | | | | | | |
| 1640 - Allocations Pooled Allocatio! | \$802,250.00 | \$.00 | \$802,250.00 | \$762,138.00 | 95.00% | \$762,138.00 | 95.00% | \$.00 | \$40,112.00 | 5.00% |
| 1900 - Reserves | \$.00 | \$.00 | \$.00 | \$33,886.45 | .00% | \$33,886.45 | .00% | \$.00 | (\$33,886.45) | .00% |
| 1901 - Budgeted Use of Reserves | \$10,000.00 | \$.00 | \$10,000.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$10,000.00 | 100.00% |
| *TOTAL Revenue | \$812,250.00 | \$.00 | \$812,250.00 | \$796,024.45 | 98.00% | \$796,024.45 | 98.00% | \$.00 | \$16,225.55 | 2.00% |
| Expense | | | | | | | | | | |
| 2020 - Administrative Professional ! | \$697,764.00 | \$.00 | \$697,764.00 | \$56,631.08 | 8.12% | \$56,631.08 | 8.12% | \$601,656.55 | \$39,476.37 | 5.66% |
| 2060 - Support Staff Salary Detail ! | \$38,932.00 | \$.00 | \$38,932.00 | \$2,678.44 | 6.88% | \$2,678.44 | 6.88% | \$36,536.32 | (\$282.76) | (.73%) |
| 20J0 - Student Salaries Gen | \$18,000.00 | \$.00 | \$18,000.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$18,000.00 | 100.00% |
| 20P0 - Temporary Salary Gen | \$7,000.00 | \$.00 | \$7,000.00 | \$82.18 | 1.17% | \$82.18 | 1.17% | \$.00 | \$6,917.82 | 98.83% |
| 3100 - Office Supplies General | \$1,600.00 | \$.00 | \$1,600.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$1,600.00 | 100.00% |
| 3110 - Books Periodicals Gen | \$150.00 | \$.00 | \$150.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$150.00 | 100.00% |
| 3140 - Computer Software Gen | \$100.00 | \$.00 | \$100.00 | \$423.00 | 423.00% | \$423.00 | 423.00% | \$.00 | (\$323.00) | (323.00%) |
| 3150 - Computer Supplies <\$5,001 | \$100.00 | \$.00 | \$100.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$100.00 | 100.00% |
| 31A0 - Business Food - Local | \$900.00 | \$.00 | \$900.00 | \$111.25 | 12.36% | \$111.25 | 12.36% | \$.00 | \$788.75 | 87.64% |
| 31C0 - Dues Memberships Gen | \$3,000.00 | \$.00 | \$3,000.00 | \$245.00 | 8.17% | \$245.00 | 8.17% | \$.00 | \$2,755.00 | 91.83% |
| 31J0 - Parking Permits Gen | \$500.00 | \$.00 | \$500.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$500.00 | 100.00% |
| 31K0 - Postage Gen | \$29.00 | \$.00 | \$29.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$29.00 | 100.00% |
| 3800 - In State Travel Gen | \$1,200.00 | \$.00 | \$1,200.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$1,200.00 | 100.00% |
| 3805 - Instate Travel-Per Diem Sta! | \$225.00 | \$.00 | \$225.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$225.00 | 100.00% |
| 3810 - Instate Travel-Per Diem No! | \$125.00 | \$.00 | \$125.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$125.00 | 100.00% |
| 3820 - Out Of State Travel Gen | \$1,950.00 | \$.00 | \$1,950.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$1,950.00 | 100.00% |
| 3825 - Out State Travel-Per Diem ! | \$200.00 | \$.00 | \$200.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$200.00 | 100.00% |
| 3830 - Out State Trvl-Per Diem No! | \$125.00 | \$.00 | \$125.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$125.00 | 100.00% |
| 39Z1 - Travel Non UNM Emp-Non ! | \$.00 | \$.00 | \$.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$.00 | .00% |
| 6000 - Telecom Charges Gen | \$3,800.00 | \$.00 | \$3,800.00 | \$292.50 | 7.70% | \$292.50 | 7.70% | \$.00 | \$3,507.50 | 92.30% |
| 6020 - Long Distance Gen | \$50.00 | \$.00 | \$50.00 | \$4.18 | 8.36% | \$4.18 | 8.36% | \$.00 | \$45.82 | 91.64% |
| 6060 - Voice Mail Box Gen | \$600.00 | \$.00 | \$600.00 | \$50.00 | 8.33% | \$50.00 | 8.33% | \$.00 | \$550.00 | 91.67% |
| 6300 - Alarm System Gen | \$300.00 | \$.00 | \$300.00 | \$11.25 | 3.75% | \$11.25 | 3.75% | \$.00 | \$288.75 | 96.25% |
| 6315 - Electronic Databases | \$1,500.00 | \$.00 | \$1,500.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$1,500.00 | 100.00% |
| 63A0 - Conference Fees Gen | \$2,000.00 | \$.00 | \$2,000.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$2,000.00 | 100.00% |
| 63A2 - Seminars/Training Fees | \$3,000.00 | \$.00 | \$3,000.00 | \$.00 | .00% | \$.00 | .00% | \$.00 | \$3,000.00 | 100.00% |
| 69Z0 - Other Professional Services! | \$10,000.00 | \$.00 | \$10,000.00 | \$902.92 | 9.03% | \$902.92 | 9.03% | \$.00 | \$9,097.08 | 90.97% |

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| Account Description | Budget (FYTD) Adopted | Budget (FYTD) Adjustments | Budget (FYTD) Accumulated | Actuals Current Month | Actuals Pct | Actuals Fiscal YTD | Actuals Pct | Encumbrances | Balance Available | Balance Pct |
|-----------------------------------|--------------------------|------------------------------|------------------------------|--------------------------|----------------|-----------------------|----------------|---------------------|----------------------|----------------|
| 70E1 - Computer Software Mainten! | \$12,000.00 | \$0.00 | \$12,000.00 | \$0.00 | .00% | \$0.00 | .00% | \$0.00 | \$12,000.00 | 100.00% |
| 70F0 - Equipment Rent Expense G! | \$3,500.00 | \$0.00 | \$3,500.00 | \$327.27 | 9.35% | \$327.27 | 9.35% | \$0.00 | \$3,172.73 | 90.65% |
| 80K0 - Banner Tax | \$600.00 | \$0.00 | \$600.00 | \$23.67 | 3.95% | \$23.67 | 3.95% | \$0.00 | \$576.33 | 96.06% |
| 80K2 - Foundation Surcharge | \$3,000.00 | \$0.00 | \$3,000.00 | \$308.80 | 10.29% | \$308.80 | 10.29% | \$0.00 | \$2,691.20 | 89.71% |
| *TOTAL Expense | \$812,250.00 | \$0.00 | \$812,250.00 | \$62,091.54 | 7.64% | \$62,091.54 | 7.64% | \$638,192.87 | \$111,965.59 | 13.78% |
| Total Revenue: | \$812,250.00 | \$0.00 | \$812,250.00 | \$796,024.45 | 98.00% | \$796,024.45 | 98.00% | \$0.00 | \$16,225.55 | 2.00% |
| Total Expense: | \$812,250.00 | \$0.00 | \$812,250.00 | \$62,091.54 | 7.64% | \$62,091.54 | 7.64% | \$638,192.87 | \$111,965.59 | 13.78% |
| Net: | \$0.00 | \$0.00 | \$0.00 | \$733,932.91 | .00% | \$733,932.91 | .00% | (\$638,192.87) | \$95,740.04 | .00% |

Parameters:

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Groupings:

Warning: These reports will show fiscal year activity. For inception to date activity for Grants please use the FRRGLDS - Grant Ledger Detail Summary report.

EXECUTIVE SESSION