

BOARD of REGENTS



THE UNIVERSITY OF
NEW MEXICO.

AUDIT AND COMPLIANCE COMMITTEE VIRTUAL MEETING

Thursday, August 5, 2021 8:00 am

The University of New Mexico
Board of Regents' Audit and Compliance Committee Virtual Meeting
August 5, 2021 – 8:00 AM
Virtual Meeting
Agenda

ACTION ITEMS

1. Confirmation of a Quorum and Adoption of Agenda
2. Approval of Meeting Minutes from May 6, 2021
3. Audit and Compliance Committee Meeting remaining date for Calendar Year 2021. The following proposed meeting date is presented for Committee approval. This schedule accommodates an exit conference for the FY21 External Financial Statements Audit.

October 14, 2021 (Exit Conference for FY21 External Audit)

INFORMATION ITEMS

4. Advisors' Comments
5. Director of Internal Audit Status Report (*Victor Griego, Internal Audit Director*)
6. Main Campus Chief Compliance Officer Status Report (*Francie Cordova, Chief Compliance Officer, Matthew Suazo, Compliance Coordinator, and Patricia Young, Detective, UNMPD*)
7. Health Sciences Center Chief Compliance Officer Status Report (*Arthur Culpepper, HSC Chief Compliance Officer*)
8. Status of Audit Recommendations (*Chien-Chih Yeh, Internal Audit Manager*)
Implemented
Pending

EXECUTIVE SESSION

9. Vote to close the meeting and to proceed in Executive Session as follows:
 - a. Discussion of draft Internal Audit Reports, and discussions of information subject to attorney-client privilege pursuant RPM 1.2;
 - b. Discussion of limited personnel matters pursuant to exception at Section 10-15-1.H(2) NMSA (1978);
 - c. Schedule of Audits in Process and FY22 Audit Work Plan, pursuant to RPM 1.2;
 - d. Vote to re-open the meeting.
10. Certification that only those matters described in Agenda item #9 were discussed in Executive Session and if necessary ratification of action, if any, taken in Executive Session.
11. Adjournment

THE UNIVERSITY OF NEW MEXICO
Board of Regents' Audit and Compliance Committee Virtual Meeting
May 6, 2021 – Draft Meeting Minutes

Members Present: Douglas Brown, Chair, Bill Payne, Vice Chair, Randy Ko (quorum).

Other Attendees: Garnett Stokes, Liz Metzger, Terry Babbitt, Francie Cordova, Teresa Costantinidis, Duane Arruti, Dean Bernardone, Jeff Gassaway, Ava Lovell, Loretta Martinez, Arthur Culpepper, Angela Vigil, Bonnie White, Kate Becker, Sarah Ramer, James Holloway, Ari Vazquez, Lisa Todd (Moss Adams), Sujan Bhandari (Moss Adams), John Kennedy (KPMG), Ruth Senior (KPMG), Brian Colon (OSA), Natalie Cordova (OSA), Lynette Kennard (OSA), Elena Tercero (OSA), Marjorie Goldstein, Loretta Doyle, Brian Pietrewicz, Lawrence Alderete, Ajay Gupta (CLA), Dave Strzyzewski (CLA), Randy Romes (CLA), Mallory Reviere, Victor Griego, Chien-chih Yeh, Kevin Enright, Lisa Wauneka, Avedona Lucero, Amy O'Donnell. (Note: other attendees, including members of the public, were able to view though a link; therefore, it is impossible to know who viewed, and those attendees are not included in this list.)

Chairman Brown called the meeting to order at 9:01 AM. He confirmed attendance of all three members of the committee; therefore, there is a quorum.

ACTION ITEMS:

- The Committee approved the meeting agenda.
- The Committee approved the minutes from February 11, 2021.
- The Committee approved the next meeting dates of August 5, 2021 and October 14, 2021.

INFORMATION ITEMS:

- Advisors' comments: None.
- Brian Colón, State Auditor, Lisa Todd, Partner, Moss Adams, John Kennedy, Partner, KPMG, and their teams all joined together to present the Committee with the entrance conference information for the FY21 external financial statements audit.

Mr. Colón briefly addressed the Committee. He thanked KPMG and Moss Adams for their partnership in the engagement, and turned the meeting over to Lisa Todd. Ms. Todd provided details regarding, scope of the audit, summary of audits to be performed, and discussion of materiality. Moss Adams is responsible for the Main Campus audit, all the branches, and the single audit. They audit all the non-clinical component units and departments. They bring all of the information together and report on the consolidated financial statements. They refer to additional clinical operations that are audited by KPMG. Clinical operations include: UNM Hospital, Behavioral Health operations, the Medical Group, and Sandoval Regional Medical Center.

Mr. Colón introduced Natalie Cordova, Deputy State Auditor, Lynette Kennard, Director of the Financial Division, and new staff member, Elena Tercero. Ms. Tercero will be managing and supervising this engagement, and specifically assisting with the State Audit Rule, the single audit and other substantive audit procedures. She will meet weekly with KPMG and Moss Adams.

Ms. Todd and Mr. Kennedy supplied information regarding their service teams. Both external audit teams have many years of experience regarding this audit process with UNM. Ms. Todd explained they perform the audit in accordance with generally accepted auditing standards, governmental auditing standards, and the New Mexico State Audit Rule. They will also be performing the federal grant compliance audit. Ms. Todd stated they will have provider relief funding to test this year. They got a

pass last year on the Cares Act funding. Higher Education Emergency Relief Funding (HEERF) continues to be material and a large number for FY21 at the University.

They use a risk-based audit approach; they focus on areas of significant risk, based on risk of material misstatements in specific areas of the financial statements where there might be potential for error or fraud. They look at material account balances throughout the University. They consider internal controls as part of the audit. They focus on IT controls as well, using a specific team of IT professionals.

They are required to also look at compliance with federal grants. The teams then come in for final, substantive testing, which is all of the final testing and reporting over those financial statement balances as of June 30th. They go through and look at all of the financial statements and disclosures related to each entity that they report on. Mr. Kennedy stated his team follows the same approach. Unique this year will be the Cares Act funding. There is also quite a bit of construction going on at UNM Hospitals. KPMG also brings in IT specialists. Last year there was a finding related to access controls. Teams will continue to work remotely, at least until fall, and there should not be any significant impact to completion of the audit.

Chair Brown stated it is a great comfort to the Regents to have these teams looking into these vital items. Not just because of being a governmental entity with federal grants and hospital regulations, but especially this year with all the Cares Act complications and the construction of the hospital tower.

- Victor Griego, Interim Internal Audit Director presented his Director's Report. He welcomed the new Committee members and reiterated the Committee approved the next meeting dates of August 5th and October 14th. All Internal Audit (IA) regular staff members are classified as Tier 2 staff, working remotely. Currently, the plan is to begin transitioning to in-office operations sometime in the summer in a limited capacity.

Mr. Griego presented the status of the 2021 audit work plan. As of March 31st, IA has completed three (3) audits, which are posted on the IA website. The department will be presenting one audit in closed session in this meeting (UNM Bookstore Operations). There is one more report in the report writing stage. Of the ten (10) audits that are on the schedule in the planning stage, one was carried forward from the FY20 audit plan, and nine (9) are included on the FY21 audit plan. Audits in planning include an IT audit of Information Security, and Children's Campus. Audits in the fieldwork and report writing stage include Facilities Management Facilities Maintenance Division, and Capital Projects.

For the complaint status through March 31, 2021, IA has received 34 complaints. Of those, 24 are completed and closed, and seven (7) are in planning or fieldwork. Only three (3) are currently unassigned. Complaints assigned to the Internal Audit Department are those that are financial-related. They can include fraud, theft, misuse of funds, time abuse and time reporting issues.

Regent Payne asked Mr. Griego about all of the outside money coming in to the University. Are federal auditors involved in tracking how these funds are spent? Mr. Griego responded that as well as the external financial audit, third-party agencies and funding agencies can conduct their own reviews. Mr. Griego will address a spreadsheet of data related to current external audits included in this meeting's materials. Ava Lovell, Senior Executive Officer for Finance & Administration, UNM HSC addressed Regent Payne's question. She stated that there is a single audit as part of the audit with KPMG, Moss Adams, and the State Auditor's Office. The single audit is what the federal government has tasked these auditors to do - audit all of UNM's federal funds. They call it a single audit because then every federal agency does not have to have their own auditors come in. They can, but they really try to rely on that single audit. Every year the federal government comes out with new guidelines for auditors regarding that single audit. Regent Payne asked if they will get a copy of those reports. Mr. Griego responded yes.

For the FY21 adjusted budget, the Department has a budget of \$1,062,979, of which \$964,979 is from the general pooled account, and primarily makes up IA's funding. An amount of \$4,000 comes from a reimbursement from UNMH for the audit software sharing agreement. This will probably go away in FY22. IA budgeted \$94,000 from the department's reserves. Funding of \$964,979 from the general pooled account reflects an I&G budget reduction of \$105,622, due to the impact of COVID-19 and final funding received from the state. It was a pretty significant cut to the IA budget. There should be some cost savings due to a vacant position and cost cuts in conference fees and travel due to virtual conference attendance.

The Internal Audit Department implemented its final quality assessment review recommendation from an October 2019 peer review. The recommendation was for the Department to complete in-house refresher training regarding the department's expectations for audit documentation and the properties of TeamMate audit software. In March, Audit Manager Chien-chieh Yeh and Mr. Griego provided a virtual in-house training for all Internal Audit staff. The idea was to further strengthen audit documentation and standardize procedures during the audit planning process, fieldwork, and report writing. This will increase efficiencies and effectiveness.

The UNM Health System selected CliftonLarsonAllen (CLA) to be its contracted external vendor for internal audit services for the Health System. They entered a three-year contract. Representatives from CLA will be providing an update on risk assessment procedures and other items in this meeting's closed session. Four in-process audits have been completed. The Medical Group Procurement audit will be presented today in closed session. There is only one remaining audit in process before the Health System transitions over to CLA.

Mr. Griego provided status information regarding the external audits and reviews that are going on with UNM. As of March 31, 2021, UNM is under seven (7) reviews from federal agencies for contracts and grants. Three (3) were carried over from the prior period, and four (4) are new for the Health Sciences Center. One of those is from the Patient-Centered Outcomes Research Institute. It was initiated in March, and they are looking at all awards within HSC, covering a period from March 10, 2020 through January 31, 2021. UNM has provided all requested ledgers for sample selection, and they are getting ready to go through fieldwork for that audit.

The Health Resources and Services Administration (HRSA) has also initiated an audit to review various awards within Internal Medicine. The audit covers the period from April 1, 2015 through March 31, 2021. They are preparing for a virtual onsite visit on May 11th and May 12th. Los Alamos National Laboratories initiated an audit in February of 2021 to review contracts with Internal Medicine, covering a period of March 20th, 2014 to September 30th, 2017. That one is in planning procedures as well, and UNM is waiting on information to complete that review. And, last but not least, Leidos philanthropy organization initiated an audit on January 21st, to review awards within the Cancer Center to cover the period of April 15th, 2016 through August 31st, 2021. UNM has provided all the documentation they requested for that audit as well.

Chair Brown asked about how some of these governmental audits go back six years. Mr. Griego stated the reviewers do a risk assessment and identify the time period or where the risk might be. Ms. Lovell stated those awards are that long. So, if it's a six-year award, they're going to go back and look at all six years. It has more to do with the length of the award given; that is why it'll go back that far.

- Francie Cordova, Chief Compliance Officer, addressed the Committee to provide the Main Campus Compliance Office's status report. Ms. Cordova stated they selected Matt Suazo as the new compliance and Clery coordinator for the University. He has been a manager in their office for the last five years and has a lot of background in compliance. He also has decades of experience in law enforcement as a

captain with the Albuquerque Police Department, so he is well-versed in crime statistics and also knows Clery from working in their office. He will be at the next meeting.

Ms. Cordova provided an update on accessibility issues on campus. This is going to be the year of accessibility, and is actually going to fit in nicely with what they learned during COVID. UNM hired two vendors to review and audit accessibility. The first is web accessibility. UNM selected a vendor and it is going really nicely. They are a great vendor. They started by reviewing all out facing websites, including UNM Jobs, and then any websites that will be admissions-based for students to look for accessibility barriers - are they able to do closed captioning, and use screen readers for people with disabilities? Do they meet the standards for accessibility? They have a draft report that's circulating, and the final report will be presented to this Committee at the August meeting. Not only will they be making recommendations, but they're going to be developing a template. University Communications and IT on both sides of campus are involved, so that we can make sure our websites are accessible.

The next subject is building and path of travel accessibility. UNM has architectural research consultants, working in phases, because there are a lot of buildings. Many are aging buildings, and have a lot of paths of travel that they have to look at square footage wise as well as type of use. Paths of travel include parking lots, sidewalks, and everything in the building - access to the restroom, the water fountains, the door openers, how furniture is placed, all of that. They completed Phase 1. They looked at where the most touch points are for students, faculty, staff, and visitors; i.e. they looked at the Sub, Mesa Vista, Popejoy, all the areas around that center corridor. They are preparing a report that says what UNM can do to make accessibility better.

They are going to be starting Phase 2 in the next few weeks. It is another piece of campus sort of in the North West corner. And then phase 3 will be starting after that, including HSC. At HSC there is a lot of construction going on, so they are not going to touch that area. Phase 3 is going to add additional buildings such as Zimmerman and the Kiva buildings.

Regent Payne stated he was at a facilities meeting the other day and one of the upgrades UNM is doing at one of the branch campuses is sprinkler systems in an old building that didn't have them. He asked how many buildings we have like that. Also, is it budgeted by UNM when there is a renovation? How does this plan tie in with the facilities upgrade – where does it link up? Ms. Cordova replied that the committee for buildings includes Lisa Marbury and Al Sena, and many of the people who are responsible for maintenance of buildings and assessment of buildings. And it meshes up in that way. They are reviewing both at the same time, where it used to be very siloed. That is going to be a new thing, working very closely together. A review of buildings for safety purposes also includes ADA review. There is a federal law that requires that when renovations exceed a certain amount, 20 percent of that renovation money needs to go to accessibility. It's a good partnership.

Regent Ko and Regent Payne specifically asked for an update on safety and our annual security report. For the next meeting, Ms. Cordova is going to have the new Clery coordinator and the prior Clery coordinator talk about campus safety initiatives and also crime statistics. The Regents also asked for an update on data privacy and security, a big issue no matter what, for compliance. UNM has learned a lot during COVID in terms privacy and security. Jeff Gassaway will be speaking today from IT. One thing UNM learned in COVID was just how lax we were in terms of opening up our meetings to anyone from the public. They did a lot of work around how to make virtual meetings and classrooms more secure - by doing double certification, for example, to get into a meeting. Early on in COVID there was a lot of Zoom bombing. Same thing in the classroom. They have done a lot of training on campus to let people know how to make meetings more secure. There was also a panel discussion that is now posted on the website about what happens after you do get trolled or Zoom bombed. How do you report it? How do you address it? How do you reduce the trauma? With a lot of work together as partners, it's not happening in the way it was when UNM first started working remotely and meeting remotely.

Jeff Gassaway from IT Information Security addressed the Committee regarding initiatives in the privacy and security area. They are in the process of working on a very high-level privacy policy for the University that ties together the various privacy obligations. In addition to that policy, they have a program that identifies privacy objectives and how to get there. There is a comprehensive document they are working on with data from roughly 25 other higher ed institutions. Both those that are like our institution in size and complexity, and also those that have best practices; leaders in the privacy space. Their privacy policy statements and other artifacts are highly consistent. So, there's not a lot of variation, and it's pretty good start. They worked with a lot of University stakeholders on this as well as the Faculty Senate Policy Committee. It fundamentally will be a way to meet some regulatory or contract requirements. There are requirements from all different angles. Many outside contracts are asking if the University has a privacy policy. The goal is for the University to be successful in all of the areas where we deliver services to the community or are part of our core missions. Once they receive all the feedback, then this will go through the normal policy office processes.

Chair Brown stated the Clery statistics nationwide seem very dated. They are from a year and a half or two years ago. Does UNM keep its own data to report on and discuss in this committee on a current basis so we're not always looking at something a couple of years old? Ms. Cordova responded yes, absolutely. The report is done a year after the data. So, when they do the annual security report, it's a year prior. But they can certainly bring the last 30, the last 60, the last 90 days. Whatever timeframe the Committee would like to see. Chair Brown said that would be so helpful because crime is such a concern in this community and on our campus.

- Arthur Culpepper, HSC Chief Compliance Officer, addressed the Committee with an update on HSC compliance. He provided some general administrative updates specific to what's happening at the HSC compliance program. They launched an internship, despite the fact that the pandemic was going on. They were able to introduce that individual to the entirety of the health system. They have been funded so are going to be able to do this again next year, reviewing lessons learned and talking to the various departments to see how to improve the process. It's a good opportunity to educate future folks who may be interested in compliance.

They have a robust Conflict of Interest Program to make sure that there's no financial incongruences with faculty, staff and others regarding the operations. They also are providing more guidance to leadership regarding conflict of commitment for external activities. Dr. Culpepper updated the Committee regarding foreign monies. Universities around the country are looking at best-practice on best how to secure their research - their intellectual property, and really make sure that any foreign monies and things that are received are properly documented and vetted. Similar to what's happened on Main Campus, they bolstered the website and inform individuals that they can go on and review a lot of documents to give them even better guidance. They make sure to assist them to determine disclosure types align with University policy and federal policy. Dr. Culpepper invited the Regents to go to HSC Institutional Compliance and take a look at the website; it matches a lot of the stuff that's already on the UNM Main Campus website.

Lastly, because of Dr. Ziedonis' arrival, there are some changes internally specific to the Executive Compliance Committee, mainly the charter and some of the other operational pieces. Dr. Richard Larson has been the chair for the Executive Compliance Committee for many, many years. They are looking at electing a new chairman moving into the new fiscal year, and also assigning a vice chair in the event that the chair might have to be away.

Chair Brown asked Dr. Culpepper about foreign influence. Did they look into the ECHO monies that they have coming in on various kinds of grants and things? Dr. Culpepper responded that there was a concerted effort aligned with Main Campus, as well as the Office of General Counsel, because of a

request from the Department of Education. They looked at all of those, and the infrastructure in place. Based upon the ceiling level that the federal government provides as guidance for notification to be given, extensive checking was done by the Office of General Counsel. They are looking at better ways to make sure that that disclosure takes place, because as you well know, there's been lots of news lately, of various Universities unwittingly being placed in the news for small oversights. Good guidance and good things came out of this endeavor. They are going to continue to work with Main Campus and General Counsel to make sure these things are properly monitored.

Regent Ko asked if there is something in place that says, if you seek outside employment, whether paid or unpaid, that you don't utilize University resources, et cetera, for personal benefit? Dr. Culpepper responded this guidance is to make sure that the detail which you've alluded to, is really exhaustive. Supervisors and others have a direct responsibility to ensure that, because that's our first level of checking. Compliance also is there to support that supervisory level.

They received documentation from the Department of Justice to look at the integrity of our compliance programs. As a result, they worked to identify any deficits that were in place. Three things they look at are: the design of the program, effectiveness in function, and if it works. It is a robust program with appropriate policies and procedures. They embarked on a risk assessment that was combined with Internal Audit and Main Campus. They also monitor the hotline. There's been approximately 394 cases that they have evaluated this year. About 63 percent of those have been anonymous, and 37 percent were identified. About 52 percent are human resources based.

Training and education are things in their wheelhouse as a compliance program. A new system will be launched and it will be an opportunity to go back and re-evaluate the content and education that we have electronically. As you know, exclusion screening is the responsibility of health care programs to identify those individuals that are excluded from participating in health care programs. This information comes from the Office of Inspector General. Each month on the 25th, they submit each and everybody's information, including the Regents' information, to an off-site vendor that scrubs this information and identifies whether or not there's somebody who doesn't meet the criteria. And if there are any detected, they put in place the proper corrective action plans. They have relationships with the FBI and also the National Institutes of Health, the OIG, and the Department of Health. Exclusion screening is executed both on the onset of new employees and also on existing employees.

Regent Ko asked if there is a point of contact for individuals who have an outside commitment to create a clear mitigation plan. Dr. Culpepper responded that before an individual even brings that forward, it has to be very well vetted. There's been a tendency in other Universities that once these have been established they are not monitored. But because things change, we're reinforcing to the supervisors that there'll be consistency.

Regent Payne asked about exclusion screening when we go to recreational marijuana in New Mexico, and medicinal marijuana. What are the criteria for employees going to be when you have state law conflicting with federal law - do you have any program or requirements right now? Dr. Culpepper responded there are some things underway to evaluate that. When you look at the exclusions, it can range from individuals who might not have paid off their school loans that come from a federal source, to an individual who submitted fraudulent claims, or a vendor who submitted fraudulent claims. And so today, in regard to the recreational marijuana question, those things haven't come up and been vetted completely. They have been brought up from an idea of a criminal standpoint, because there are individuals debarred due of criminal activity. They are watching that closely to see how that's going to play out and also looking at how our state provides additional guidance. And as this moves forward, Dr. Culpepper can come back and provide an update.

- Chien-Chih Yeh, Internal Audit Manager presented the audit recommendation follow-up report for this reporting cycle. Each quarter, when Internal Audit completes a report containing recommendations, the Department will present the status of those recommendations back to the community. The report contains recommendations that are completed (implemented), pending, and completed but being monitored. Generally, an audit containing one or more recommendations is not complete until Internal Audit presents a status of implemented into the committee. The Alumni Association operation's last recommendation is verified and be able to closed. The Lobo Club was able to implement policies and procedures to strengthen their IT process. There are a total of five pending recommendations. Due to COVID, some recommendations are taking longer than originally planned. One of those is the Athletics' deficit reduction plan. Chair Brown noted that the deficit reduction plan for Athletics will have to be deferred for some time until the University can recover from COVID impacts.
- By unanimous consent, the meeting went into Executive Session at 11:18 AM per the agenda.
 - a) Discussion of draft Internal Audit Reports, and discussions of information subject to attorney-client privilege pursuant RPM 1.2;
 - b) Discussion of limited personnel matters pursuant to exception at Section 10-15-1.H(2) NMSA (1978);
 - c) Vote to re-open the meeting.

The meeting returned to open session with certification that only those matters described above were discussed in Executive Session.

The Committee approved the following UNM Internal Audit report:

- 2020-05 Audit of UNM Bookstore Operations

The Committee unanimously approved the following Health System Internal Audit report:

- 2020-04 UNM Medical Group Procurement

The meeting adjourned at 11:21 AM.

Approved:

Audit and Compliance Committee Chairman

There is no
handout
required for
this item

There is no
handout
required for
this item

**Internal Audit Director's Status Report
Audit and Compliance Committee Meeting
August 5, 2021**

INFORMATION ITEMS

Audit Committee Meeting Calendar. This schedule will accommodate the exit conference for the FY21 External Financial Statements Audit. The following is the future proposed date for the remainder of 2021.

October 14, 2021 (Exit Conference for FY21 External Audit)

Internal Audit Operations and Staffing. The Internal Audit department is adjusting to office operations based on UNM's transition to full operations beginning August 2, 2021. Most Internal Audit professional staff have requested and received approval for a hybrid office and telecommuting schedule through the end of the year, which is based on telecommuting guidance issued by Human Resources.

Internal Audit will plan to fill two Auditor positions within the next few months - one that is currently vacant, and one that will soon become vacant due to an upcoming retirement. In addition, Internal Audit will hire one student intern to provide support for professional staff projects.

Audit Plan Status. The project status and hours report for the plan is at Tab #5. The status of the proposed audit plan for the period of July 1, 2020 through June 30, 2021 is:

Completed	4
Committee Presentation	1
Pending Approval	1
Planning/Fieldwork	3
Subtotal	9
Assigned	2
Unassigned	4
Total	15

The Audit of Capital Projects has been completed and will be presented in this meeting's closed session. The Audit of Facilities and Maintenance Division is pending final approvals. This audit, along with President's Travel and Entertainment FY21 are expected to be presented at the October meeting. Other audits in the planning phase include Information Security and UNM Children's Campus.

Internal Audit will conduct annual risk assessment procedures to update its FY22 audit plan, which will be presented at the October meeting.

**Internal Audit Director’s Status Report
Audit and Compliance Committee Meeting
August 5, 2021**

Complaint Status. The status of complaints assigned to Internal Audit for FY2021, as of July 31, 2021, is:

Completed/Closed	25
Planning/Fieldwork	10
Unassigned	1
Total	36

Complaints assigned to Internal Audit for review are those of financial related matters (i.e., fraud, theft, misuse of funds, time abuse, etc.)

Department Financial Report. At Tab #5 is the Internal Audit Department’s final FY21 operating ledger report for your review. The FY21 adjusted budget was \$1,062,979 and actual expenses were \$965,838, resulting in an increase in reserves of \$97,141. Internal Audit realized cost savings due to a vacant auditor position and cost reductions for fees and travel related to virtual trainings and conferences during FY21.

At Tab #5 is the approved FY2022 Internal Audit budget for your review. The FY22 adjusted budget is \$1,126,757, of which \$977,757 is from the general pooled and \$149,000 is from the departmental reserve. Budgeted expenses primarily consist of labor (92%). Included in the FY22 budget is also a budgeted cost of \$30,000 for a full migration of the TeamMate Internal Audit software from TeamMate AM to TeamMate Plus.

Financial Statements External Audit. The FY21 external audit is currently being conducted, and is in the second year of a three-year contract with Moss Adams and KPMG.

Health System Internal Audit.

The final in-house Health System audit has been completed before Clifton Larson Allen (CLA) begins conducting audits based on its approved risk assessment and audit plan. The UNMH Procurement audit and CLA’s risk assessment and audit plan will be presented in executive session.

External Audits and Reviews. At Tab #9a is the summary information as of June 30, 2021 regarding the external audits and reviews (third party financial audits) of various grants, contracts, and programs by various grantor agencies. There are currently seven (7) reviews underway. One audit has been completed and six (6) are currently in process.

The University completed an audit with the National Science Foundation of all main campus NSF awards. A discussion draft report conference was held on April 5, 2021, and the University is currently working with the NSF Audit Resolution team to address potential findings. Potential findings pertaining to the NSF review will be discussed in executive session.

The Patient Centered Outcomes Research Institute (PCORI) initiated an audit in March 2021 to review all awards within the HSC, covering a period of 3/10/2020 through 1/31/2021. UNM has

Internal Audit Director's Status Report
Audit and Compliance Committee Meeting
August 5, 2021

provided requested ledgers for sample selection and is still awaiting the auditor's request for transactions to review.

The Health Resources & Services Administration (HRSA) has two audits to review various awards within the School of Medicine Internal Medicine department, covering a period of 4/1/2015 through 3/31/2021 and 7/1/2019 through 6/30/2021. Both reviews are in the planning stages.

Los Alamos National Laboratories (LANL) is currently conducting a review of a contract within the School of Medicine Internal Medicine department, covering a period of 3/20/2014 through 9/30/2017. UNM has provided requested information, and is still awaiting exit information to complete the review.

The Leidos Philanthropy is currently conducting a review of all Leidos awards within the Cancer Center, covering a period of 4/15/2016 through 8/31/2021. UNM has provided requested ledgers for sample selection, and is still awaiting a request for transactions to review.

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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										
0340 - University Hospital Re!	\$4,000.00	\$.00	\$4,000.00	\$.00	.00%	\$.00	.00%	\$.00	\$4,000.00	100.00%
0415 - COVID-19 CARES Ins!	\$.00	\$.00	\$.00	\$.00	.00%	\$23.20	.00%	\$.00	(\$23.20)	.00%
1640 - Allocations Pooled Allo!	\$1,070,601.00	\$.00	\$1,070,601.00	\$.00	.00%	\$1,070,601.00	100.00%	\$.00	\$.00	.00%
1667 - Instruction and Genera!	\$.00	(\$105,622.00)	(\$105,622.00)	\$.00	.00%	(\$105,622.00)	100.00%	\$.00	\$.00	.00%
1900 - Reserves	\$.00	\$.00	\$.00	\$.00	.00%	\$204,223.41	.00%	\$.00	(\$204,223.41)	.00%
1901 - Budgeted Use of Rese!	\$67,991.00	\$26,009.00	\$94,000.00	\$.00	.00%	\$.00	.00%	\$.00	\$94,000.00	100.00%
*TOTAL Revenue	\$1,142,592.00	(\$79,613.00)	\$1,062,979.00	\$.00	.00%	\$1,169,225.61	110.00%	\$.00	(\$106,246.61)	(10.00%)
Expense										
2020 - Administrative Profess!	\$738,432.00	(\$75,537.00)	\$662,895.00	\$52,271.41	7.89%	\$624,780.68	94.25%	\$.00	\$38,114.32	5.75%
2060 - Support Staff Salary D!	\$50,053.00	(\$2,002.00)	\$48,051.00	\$5,268.83	10.97%	\$48,807.41	101.57%	\$.00	(\$756.41)	(1.57%)
20J0 - Student Salaries Gen	\$23,000.00	\$.00	\$23,000.00	\$.00	.00%	\$5,747.70	24.99%	\$.00	\$17,252.30	75.01%
20SA - Salary Adjustments	\$5,211.00	\$.00	\$5,211.00	\$.00	.00%	\$.00	.00%	\$.00	\$5,211.00	100.00%
2110 - Fica Gen	\$49,113.00	\$.00	\$49,113.00	\$4,095.65	8.34%	\$48,176.89	98.09%	\$.00	\$936.11	1.91%
2140 - Retirement Gen	\$90,844.00	\$.00	\$90,844.00	\$8,141.96	8.96%	\$95,236.45	104.84%	\$.00	(\$4,392.45)	(4.84%)
2160 - Group Insurance Gen	\$80,444.00	\$.00	\$80,444.00	\$5,612.31	6.98%	\$62,812.70	78.08%	\$.00	\$17,631.30	21.92%
2180 - Unemployment Comp!	\$449.00	\$.00	\$449.00	\$51.79	11.53%	\$605.75	134.91%	\$.00	(\$156.75)	(34.91%)
21A0 - Workers Compensatio!	\$385.00	\$.00	\$385.00	\$58.84	15.28%	\$548.84	142.56%	\$.00	(\$163.84)	(42.56%)
21J0 - Other Staff Benefits G!	\$29,468.00	\$.00	\$29,468.00	\$2,738.91	9.29%	\$32,037.04	108.72%	\$.00	(\$2,569.04)	(8.72%)
21L0 - Accrued Annual Leave!	\$64.00	\$.00	\$64.00	\$.00	.00%	\$.00	.00%	\$.00	\$64.00	100.00%
21L1 - Catastrophic Leave Ex!	\$64.00	\$.00	\$64.00	\$.00	.00%	\$526.79	823.11%	\$.00	(\$462.79)	(723.11%)
3100 - Office Supplies Gener!	\$600.00	\$.00	\$600.00	\$.00	.00%	\$67.44	11.24%	\$414.70	\$117.86	19.64%
3110 - Books Periodicals Gen	\$50.00	\$.00	\$50.00	\$.00	.00%	\$.00	.00%	\$.00	\$50.00	100.00%
3140 - Computer Software G!	\$150.00	\$.00	\$150.00	\$.00	.00%	\$180.00	120.00%	\$.00	(\$30.00)	(20.00%)
3150 - Computer Supplies <\$!	\$800.00	\$.00	\$800.00	\$.00	.00%	\$687.96	86.00%	\$.00	\$112.04	14.01%
3170 - Custodial Supplies Gen	\$.00	\$.00	\$.00	\$.00	.00%	\$103.80	.00%	\$.00	(\$103.80)	.00%
3189 - Tagged Non-Capital E!	\$4,000.00	\$.00	\$4,000.00	\$.00	.00%	\$.00	.00%	\$.00	\$4,000.00	100.00%
31A0 - Business Food - Local	\$1,200.00	\$.00	\$1,200.00	\$24.44	2.04%	\$24.44	2.04%	\$.00	\$1,175.56	97.96%
31C0 - Dues Memberships G!	\$5,000.00	\$.00	\$5,000.00	\$130.00	2.60%	\$3,810.00	76.20%	\$.00	\$1,190.00	23.80%
31J0 - Parking Permits Gen	\$250.00	\$.00	\$250.00	\$.00	.00%	\$.00	.00%	\$.00	\$250.00	100.00%
31K0 - Postage Gen	\$40.00	\$.00	\$40.00	\$.00	.00%	\$.00	.00%	\$.00	\$40.00	100.00%
31P0 - Training Materials Sup!	\$200.00	\$.00	\$200.00	\$.00	.00%	\$.00	.00%	\$.00	\$200.00	100.00%
3800 - In State Travel Gen	\$800.00	\$.00	\$800.00	\$.00	.00%	\$.00	.00%	\$.00	\$800.00	100.00%
3805 - Instate Travel-Per Die!	\$150.00	\$.00	\$150.00	\$.00	.00%	\$.00	.00%	\$.00	\$150.00	100.00%

Index: 676000 - 113280-AUDIT DEPARTME-General Activ

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
3825 - Out State Travel-Per D!	\$1,500.00	\$0.00	\$1,500.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$1,500.00	100.00%
3830 - Out State Trvl-Per Die!	\$500.00	\$0.00	\$500.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$500.00	100.00%
6000 - Telecom Charges Gen	\$3,500.00	\$0.00	\$3,500.00	\$292.50	8.36%	\$3,510.00	100.29%	\$0.00	(\$10.00)	(.29%)
6020 - Long Distance Gen	\$50.00	\$0.00	\$50.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$50.00	100.00%
6060 - Voice Mail Box Gen	\$602.00	\$0.00	\$602.00	\$50.00	8.31%	\$600.00	99.67%	\$0.00	\$2.00	.33%
6300 - Alarm System Gen	\$200.00	\$0.00	\$200.00	\$11.25	5.63%	\$135.00	67.50%	\$0.00	\$65.00	32.50%
6310 - Internet Fees Gen	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$40.00	.00%	\$0.00	(\$40.00)	.00%
63A0 - Conference Fees Gen	\$5,000.00	\$0.00	\$5,000.00	\$0.00	.00%	\$4,190.00	83.80%	\$0.00	\$810.00	16.20%
63A2 - Seminars/Training Fe!	\$4,000.00	\$0.00	\$4,000.00	\$450.00	11.25%	\$1,610.00	40.25%	\$0.00	\$2,390.00	59.75%
63C0 - Copying Gen	\$100.00	\$0.00	\$100.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$100.00	100.00%
63V0 - Consultant Fees Gen	\$15,000.00	(\$2,074.00)	\$12,926.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$12,926.00	100.00%
69Z0 - Other Professional Ser!	\$11,500.00	\$0.00	\$11,500.00	\$699.92	6.09%	\$13,331.92	115.93%	\$6,000.00	(\$7,831.92)	(68.10%)
7000 - Plant Repairs Mainten!	\$200.00	\$0.00	\$200.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$200.00	100.00%
70E0 - Computer Hardware !	\$600.00	\$0.00	\$600.00	\$0.00	.00%	\$52.07	8.68%	\$0.00	\$547.93	91.32%
70E1 - Computer Software M!	\$11,500.00	\$0.00	\$11,500.00	\$0.00	.00%	\$11,196.06	97.36%	\$0.00	\$303.94	2.64%
70F0 - Equipment Rent Expe!	\$2,400.00	\$0.00	\$2,400.00	\$154.72	6.45%	\$1,802.36	75.10%	\$0.00	\$597.64	24.90%
80E1 - I&G Recoup - Conting!	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$0.00	.00%
80K0 - Banner Tax	\$657.00	\$0.00	\$657.00	\$18.13	2.76%	\$413.40	62.92%	\$0.00	\$243.60	37.08%
80K2 - Foundation Surcharge	\$4,516.00	\$0.00	\$4,516.00	\$400.26	8.86%	\$4,803.09	106.36%	\$0.00	(\$287.09)	(6.36%)
*TOTAL Expense	\$1,142,592.00	(\$79,613.00)	\$1,062,979.00	\$80,470.92	7.57%	\$965,837.79	90.86%	\$6,414.70	\$90,726.51	8.54%

[Index: 676000 - 113280-AUDIT DEPARTME-General Activ](#)

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
Total Revenue:	\$1,142,592.00	(\$79,613.00)	\$1,062,979.00	\$0.00	.00%	\$1,169,225.61	110.00%	\$0.00	(\$106,246.61)	(10.00%)
Total Expense:	\$1,142,592.00	(\$79,613.00)	\$1,062,979.00	\$80,470.92	7.57%	\$965,837.79	90.86%	\$6,414.70	\$90,726.51	8.54%
Net:	\$0.00	\$0.00	\$0.00	(\$80,470.92)	.00%	\$203,387.82	.00%	(\$6,414.70)	\$196,973.12	.00%

Parameters:

[Index: 676000 - 113280-AUDIT DEPARTME-General Activ](#)

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.



UNIVERSITY OF NEW MEXICO
OPERATING BUDGET SUMMARY for FY 2021 - 2022
Organization: 676A Internal Audit Department
Fund: ; Fund Type Level 2:
Program:

REVENUES

Instruction and General	\$977,757
Total REVENUES	\$977,757

EXPENSES

Compensation Costs

Other Salaries	\$786,121
Payroll Benefits	\$256,323
Total Compensation Costs	\$1,042,444

Non-Salary Expenses

Supplies	\$9,483
Travel	\$2,000
Communication Charges	\$4,150
Services	\$18,800
Plant Maintenance	\$44,700
Other Expense	\$4,520
Banner Tax	\$660
Total Non-Salary Expenses	\$84,313

Total EXPENSES	\$1,126,757
-----------------------	--------------------

NET MARGIN	(\$149,000)
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Budgeted Use of Reserves	\$149,000
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NET RESERVES	\$0
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Budget to Actual Report
July 1, 2020 through June 30, 2021

Description	Status	FY 21 Budgeted Hours (*)	FY 21 Actual Hours	Variance
Audit Plan				
Prior Year				
FY 2020 Risk Assessment	Completed	150	136	14
President's Travel and Entertainment FY20	Completed	200	210	(10)
Lobo Club/Athletics	Completed - Follow up	146	122	24
Bookstore	Completed - Follow up	1,000	1,050	(50)
Facilities and Maintenance Division	Pending Approval	400	1,233	(833)
Information Security	Planning	400		400
FY 2021				
Capital Projects	A&C Committee	800	699	101
Children's Campus	Planning	400	22	378
Office of Medical Investigator (OMI)	Assigned	300		300
President's Travel and Entertainment FY21	Planning			
Anderson School of Management	Assigned			
UNM Valencia	Unassigned			
Pediatrics (SOM)	Unassigned			
Enrollment Management	Unassigned			
Cash Receipts (Main Campus and HSC)	Unassigned			
Audit Plan Subtotal		3,796	3,472	324
Misconduct and Fraud		3,050	3,591	(541)
Audit Recommendations Follow-up		400	266	134
Management Requests, Internal Audit Department's Self-Assessment		479	323	156
Non Audit Plan Subtotal		3,929	4,180	(251)
Total Project Hours		7,725	7,652	73
Leave and Administrative				
Holiday		784	834	(50)
Annual		1,176	638	538
Sick		672	204	468
CPE/Training		600	821	(221)
Administrative Time/Management		2,900	3,517	(617)
Administrative Staff Time		640	633	7
Audit and Compliance Committee, Meetings		520	601	(81)
IT Support/TeamMate		143	123	20
Total Leave and Administrative Hours		7,435	7,371	64
FY21 Total Hours		15,160	15,023	137

* Including 600 hours of student intern

Regents Audit and Compliance Committee

August 2021 Update



OFFICE OF
COMPLIANCE, ETHICS
& EQUAL OPPORTUNITY

Ethics Taskforce Subcommittees

1. UNM Overarching Code of Conduct
2. Conflict of Interest Overarching Policy and Disclosure tools
3. Conflict of Interest Training Development
4. Conflict of Commitment Policy and Disclosure Tool
5. Foreign Gifts Policy and Reporting Tool
6. Overarching Data Privacy Policy
7. Human Trafficking Policy
8. Limited English Proficiency Policy
9. Diversity Commitment Preferred Qualifications for staff and faculty

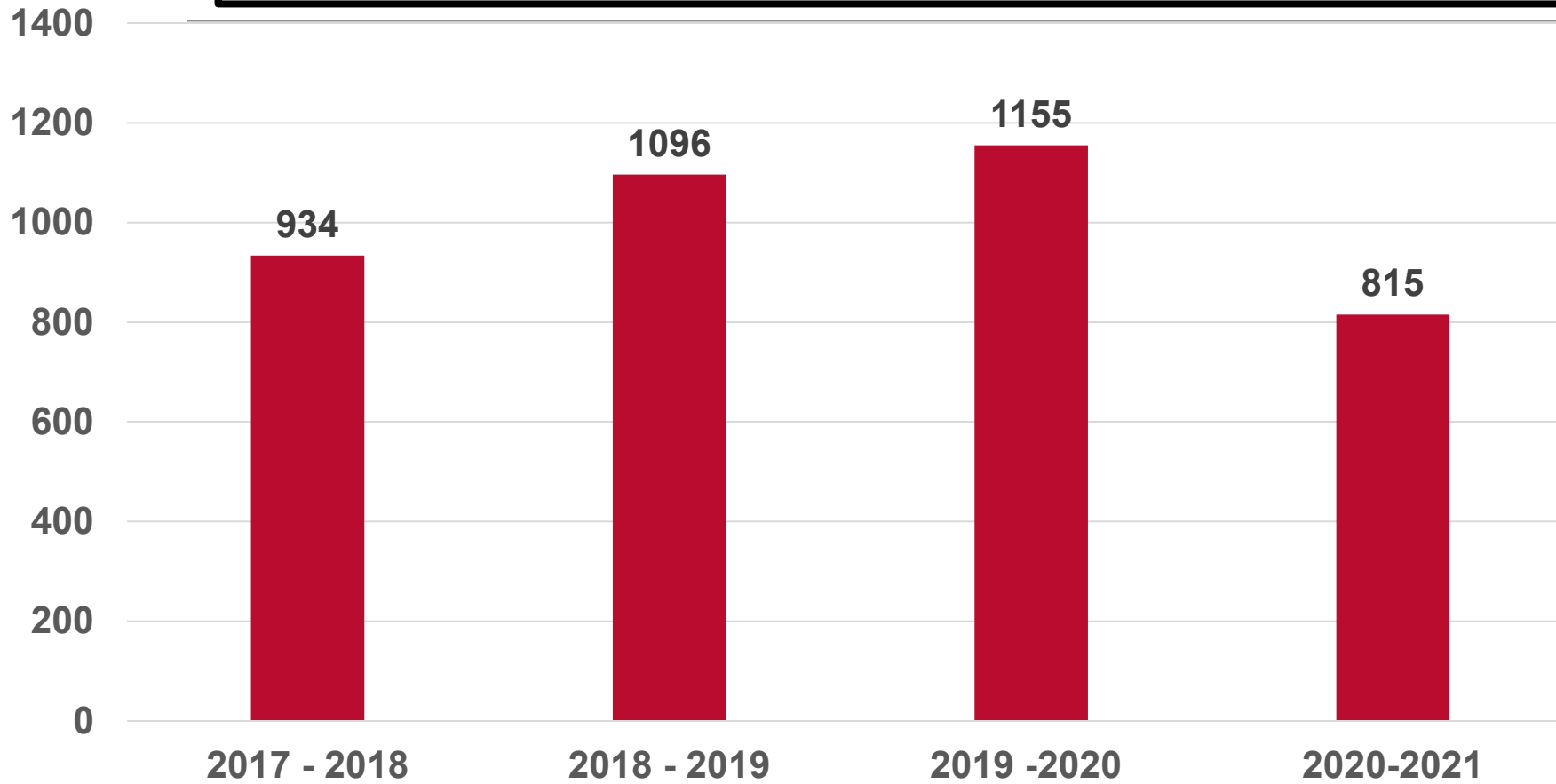
Main Campus Compliance Office

EthicsPoint Hotline Activity Report August 1, 2020 – Current

Reporting on EthicsPoint hotline case statistics for UNM Main Campus, UNM Health Sciences Center, UNM Hospital, UNM Medical Group, Branch Campuses, and Sandoval Regional Medical Center.

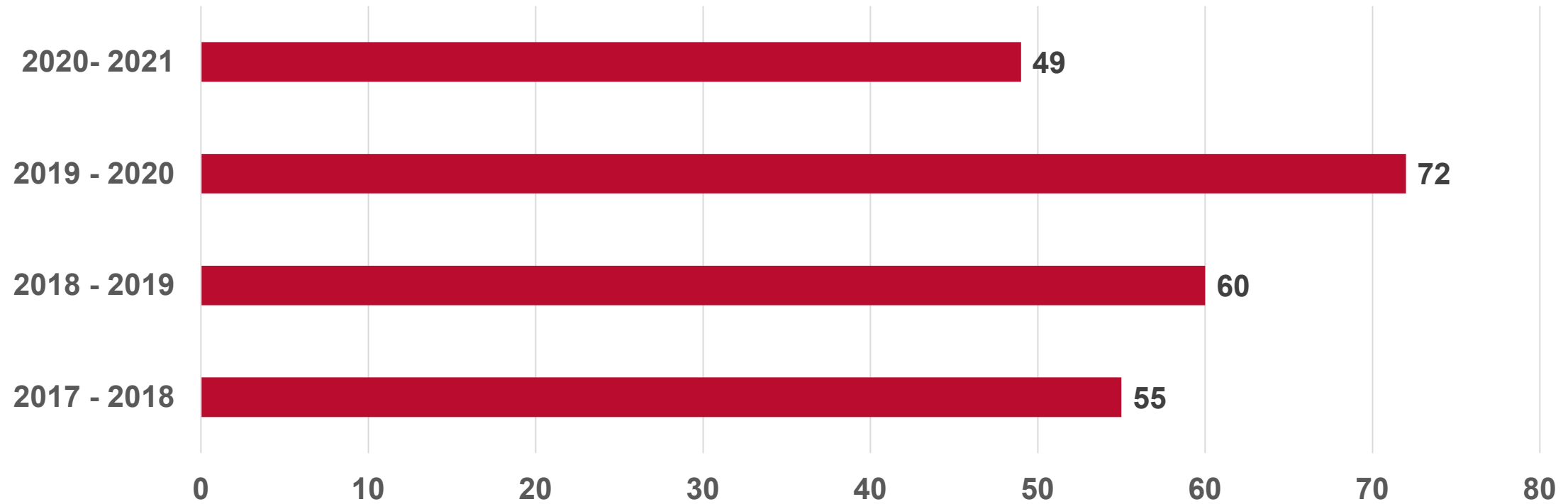


UNM Hotline – Total Cases Reported for UNM (Academic Years 2017 - 2021)

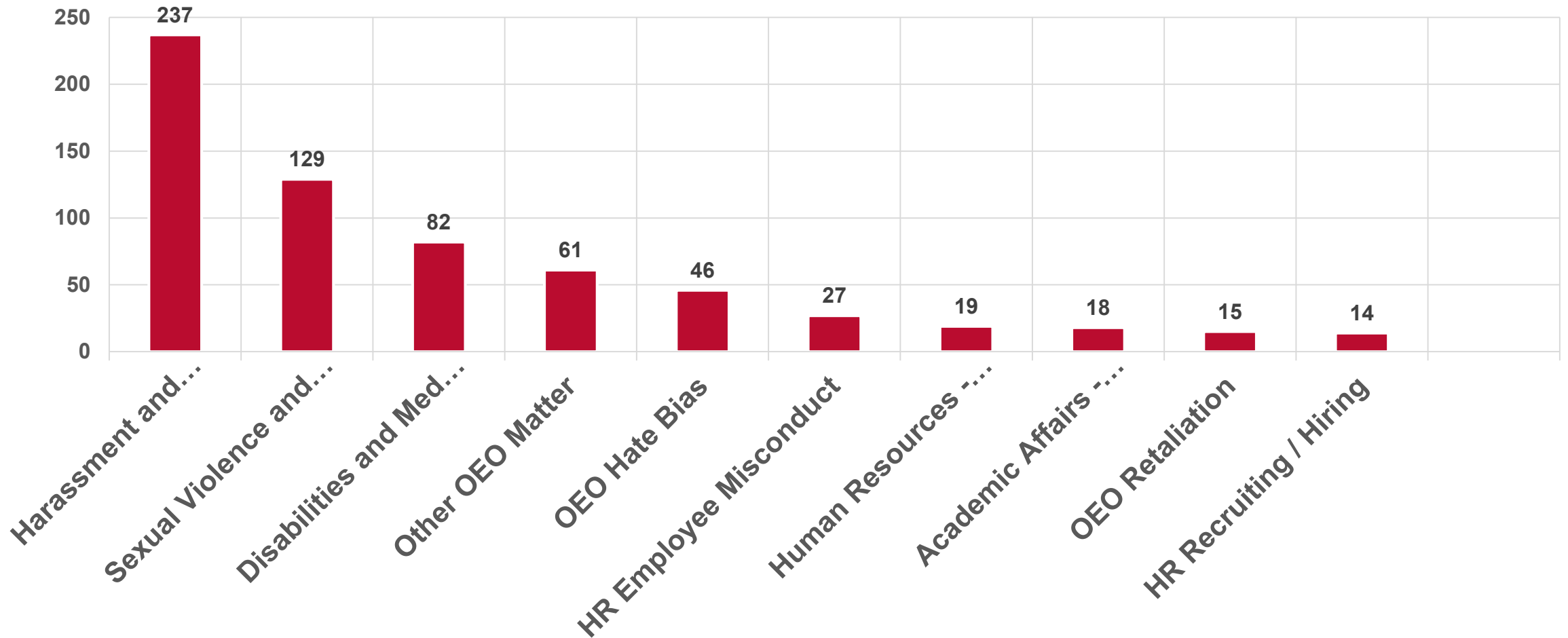


There has been a decrease from 1155 for the 2019–2020 Academic Year to 815 in the 2020–2021 Academic Year

Performance of Cases – Average Days Cases are Open (Including CEEO)

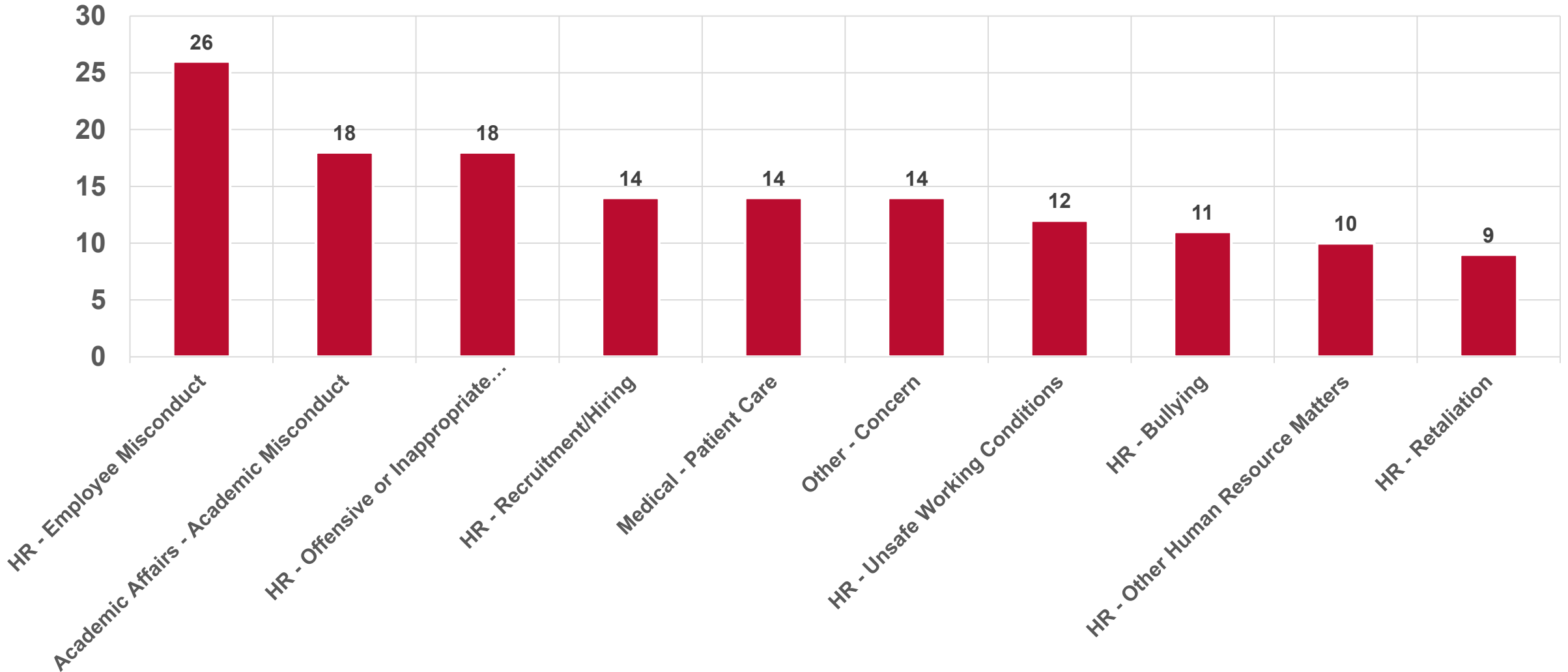


Top Ten Issue Types in Academic Year 2020 - 2021 (Including CEEO)





Top Ten Issue Types in Academic Year 2020 – 2021 (Not Including CEEO)



Anonymous Reporting Percentages Over Past 4 Years (Including CEEO)

Academic Year	Percentage of Anonymous Reporters
2017 – 2018	17.99%
2018 – 2019	13.41%
2019 – 2020	17.58%
2020 – 2021	20.25%



COMPLIANCE
OFFICE



Anonymous Reporting Percentages Over Past 4 Years (Not Including CEEO)

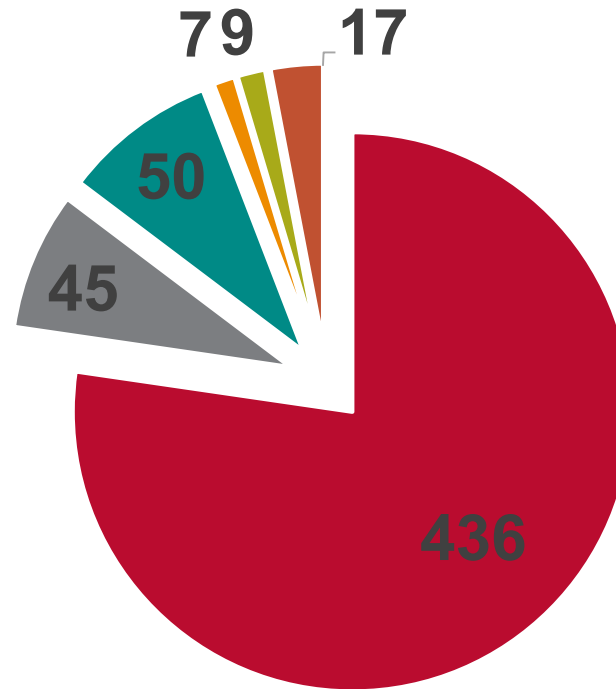
Academic Year	Percentage of Anonymous Reporters
2017 – 2018	58.01%
2018 – 2019	50.79%
2019 – 2020	53.09%
2020 – 2021	53.38%



COMPLIANCE
OFFICE



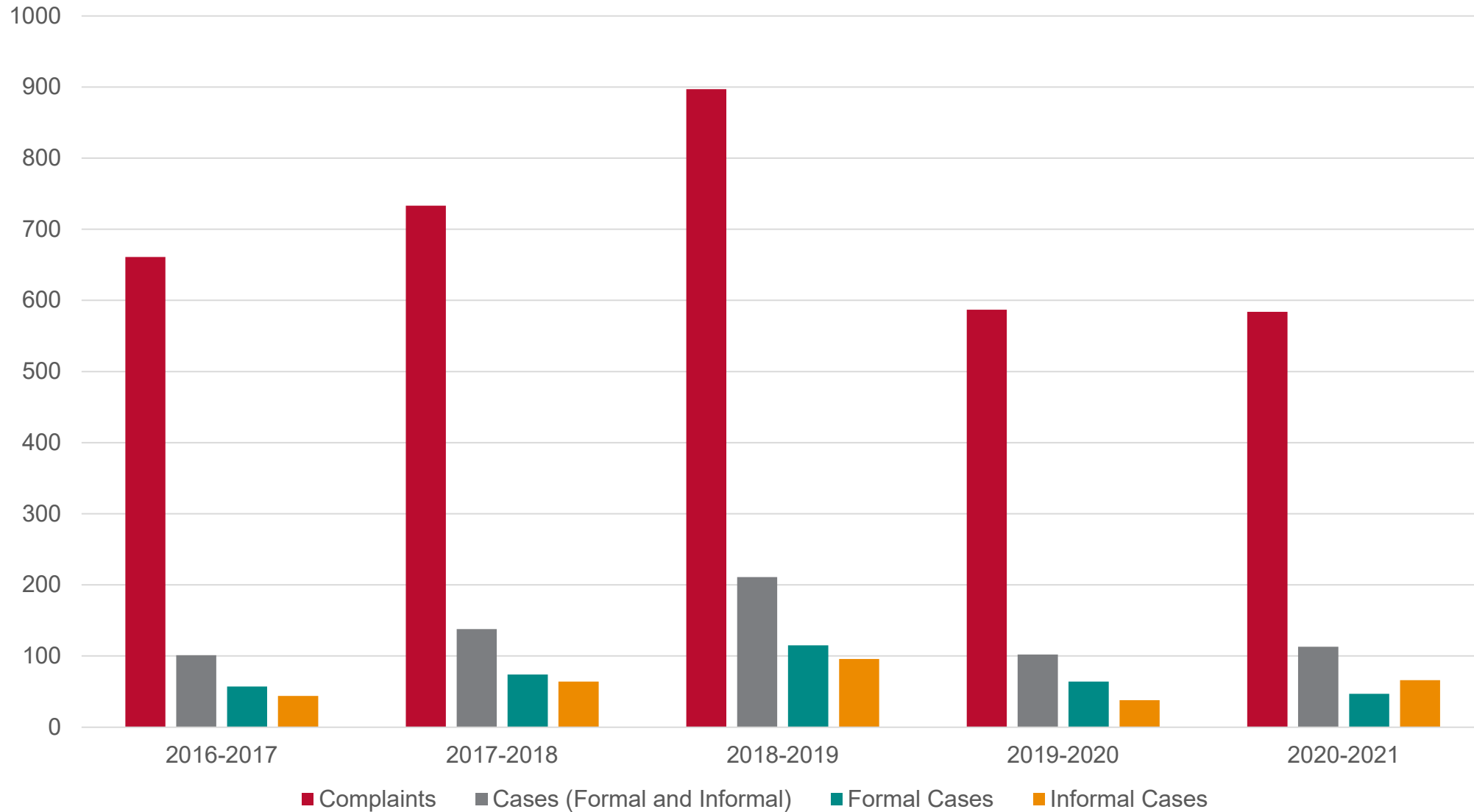
Summary of Case Intake Methods: 2020-2021 (CEEO Cases Only)



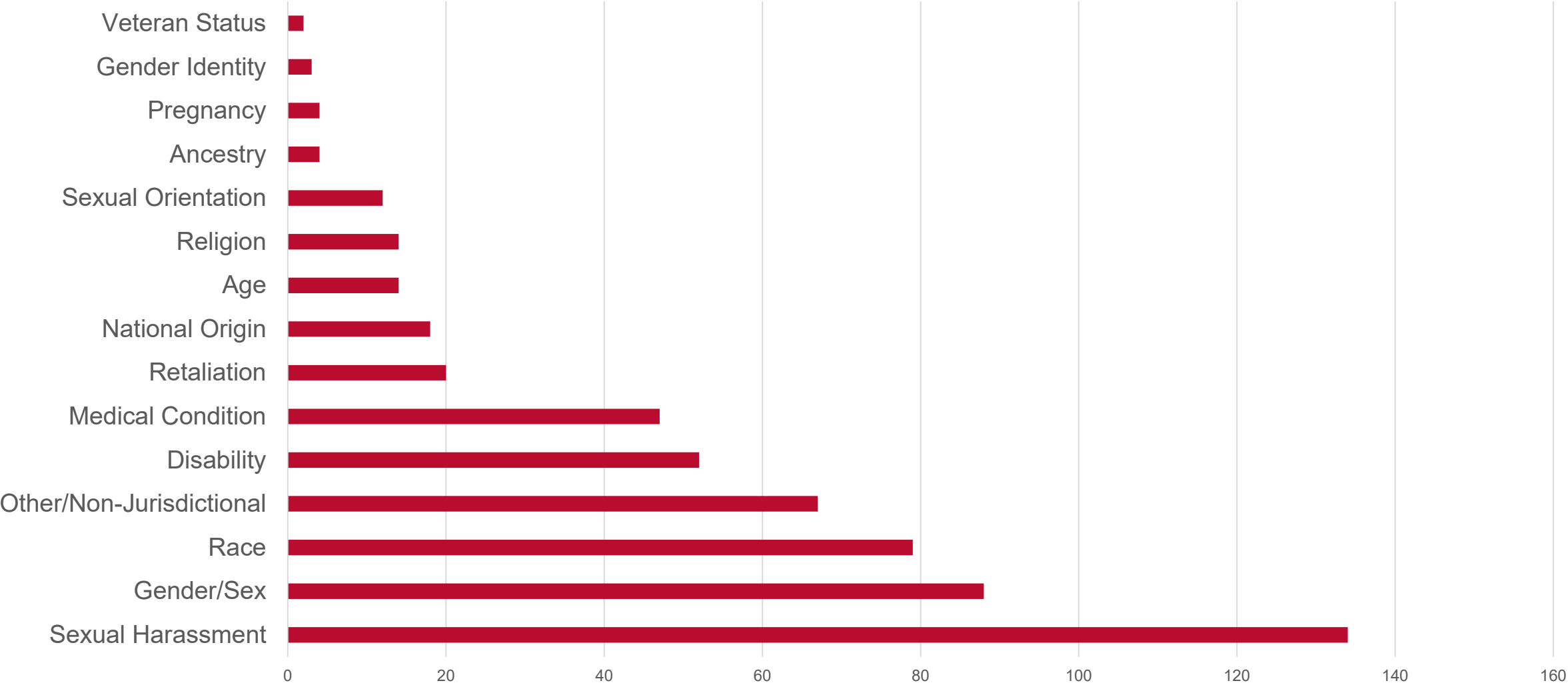
■ Letter/Mail ■ Phone ■ Hotline Web ■ Walk In ■ Hotline Phone ■ Other



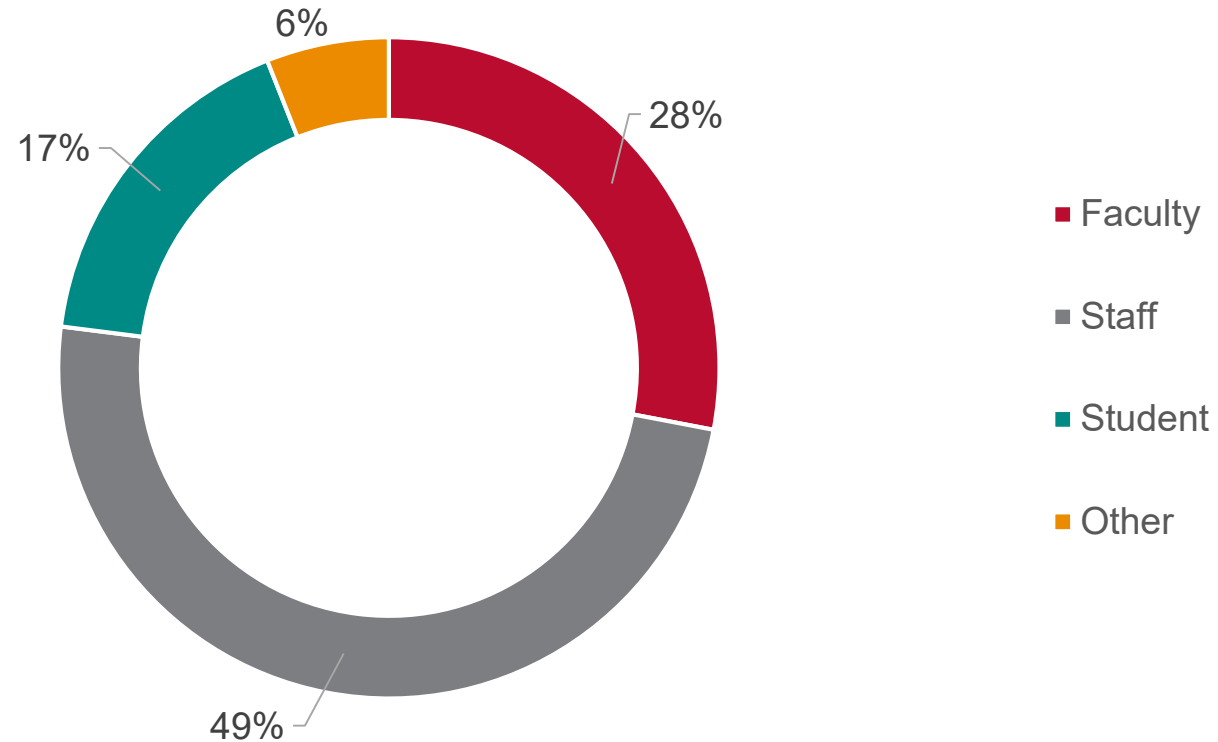
Equal Opportunity Caseload Trend (AY 2016-2020)



CEEO Complaints by Allegation Type Academic Year 2020-2021



Formal Investigations by Respondent Affiliation Academic Year 2020-2021





Title IX Complaints by Category Data Table

	2017		2018		2019		2020		2021	
	#	%	#	%	#	%	#	%	#	%
Dating/Intimate Partner Violence	39	10.7%	44	10.0%	78	15.6%	39	13.5%	22	10%
Differential Treatment	15	4.1%	20	4.5%	26	5.2%	12	4.2%	4	1.8%
Failure to Accommodate Pregnancy/Lactation	4	1.1%	4	0.9%	1	0.2%	0	0.0%	0	0.0%
Hostile Environment – gender/sex/gender identity	24	6.6%	59	13.4%	78	15.6%	56	19.4%	40	18.1%
Retaliation	6	1.6%	7	1.6%	12	2.4%	13	4.5%	9	4.1%
Sexual Assault	71	19.5%	90	20.4%	73	14.6%	26	9.0%	21	9.5%
Sexual Exploitation	6	1.6%	8	1.8%	3	0.6%	1	0.3%	3	1.3%
Sexual Harassment	171	47.0%	180	40.8%	182	36.4%	124	43.1%	94	42.7%
Stalking	28	7.7%	29	6.6%	47	9.4%	17	5.9%	25	11.4%



What is the Clery Act?

Matt Suazo – Compliance Coordinator and Lt. James Madrid, UNMPD

The Jeanne Clery Act is a consumer protection law passed in 1990, which requires all colleges and universities who receive federal funding to share information about crime on campus, efforts to improve campus safety, as well as inform the public of the actual Clery Crime Statistics that occur within a university's Clery Geography campus. This information is made publicly accessible through the university's annual security report.

Jeanne Clery was a university student who was sexually assaulted and murdered in her residence hall room in 1986. Her parents advocated that institutions make their crime statistics public information so that consumers can make informed decisions. This became known as the Clery Act.



Requirements of the Clery Act

Clery Data is based on Calendar Year

All Campuses:

- Collect, Classify and Count Crime Reports
- Issue Campus Alerts (Timely Warnings)
- Publish and Annual Safety and Security Report
- Submit Crime Statistics to the Education Department

For Campuses with Housing:

- Fire Safety Information and Fire Log
- Missing Student Notification Process

For Campuses with Campus Police/Security:

- Must have a Daily Crime Log
- Large fines for Universities that do not comply. Baylor, Michigan, Arizona State

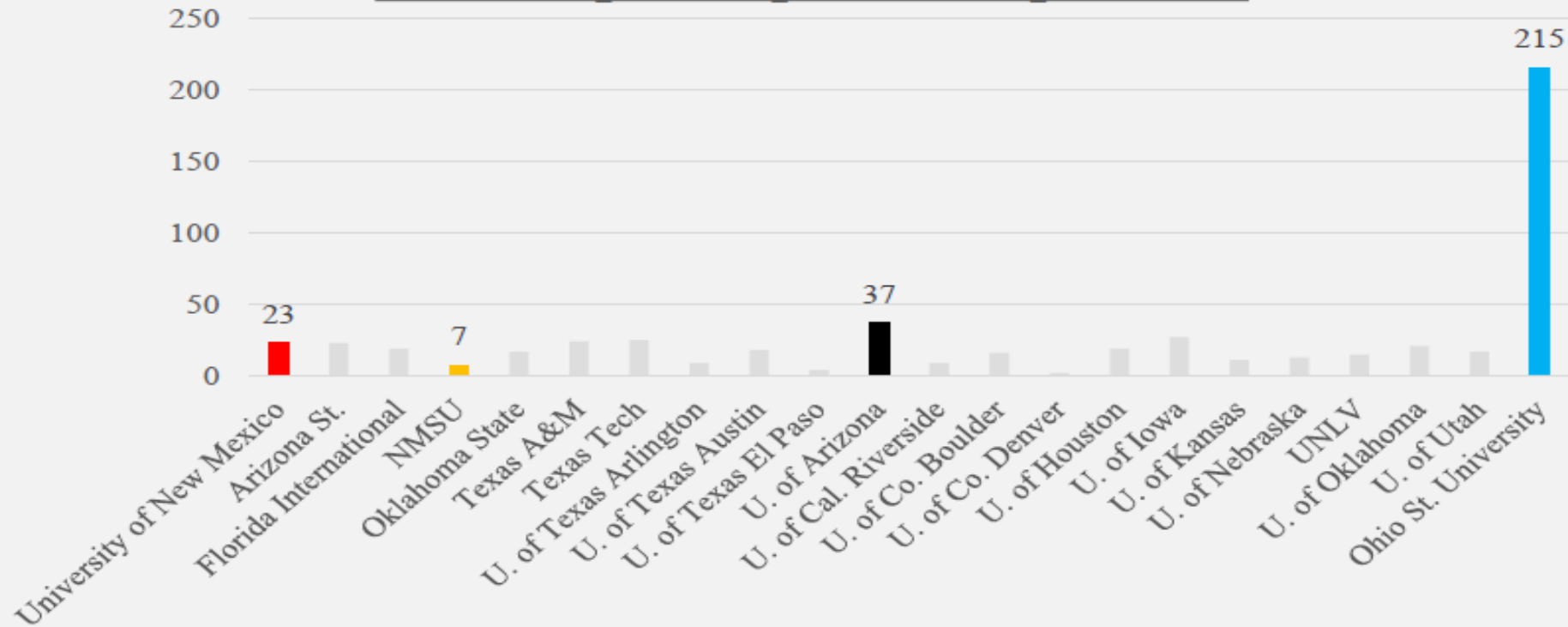


Campus	Indicator
UNM	Red Ink and First Campus Listed on Each Chart, plus its column is shaded in this color
NMSU	Column is in this shaded color
Peer Institution with Most On Campus Clery Crimes in this Category	Column is in this shaded color
Institution with Most On Campus Clery Crimes in this Category in Country	Column is in this shaded color





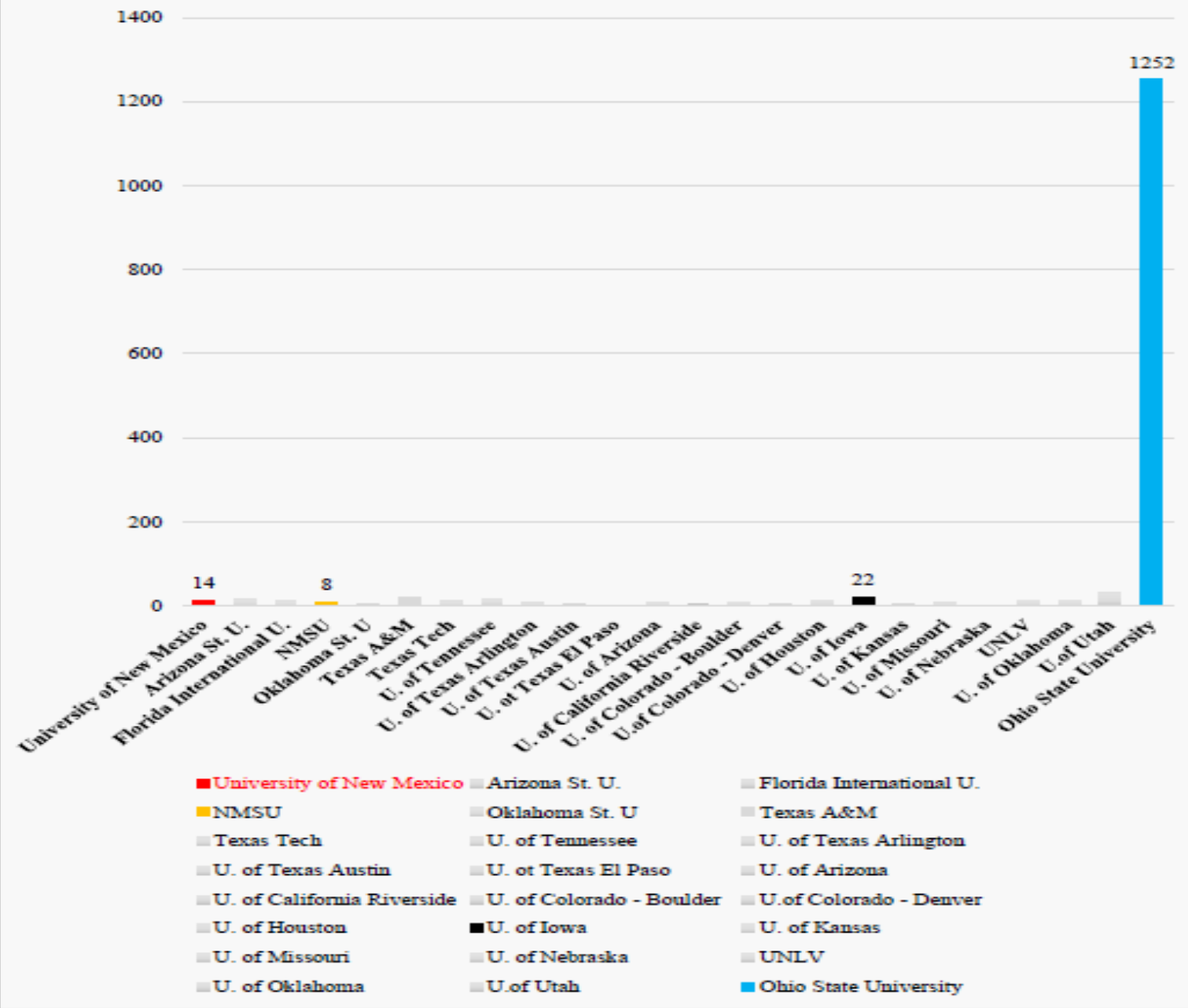
On Campus Reported Rapes 2019

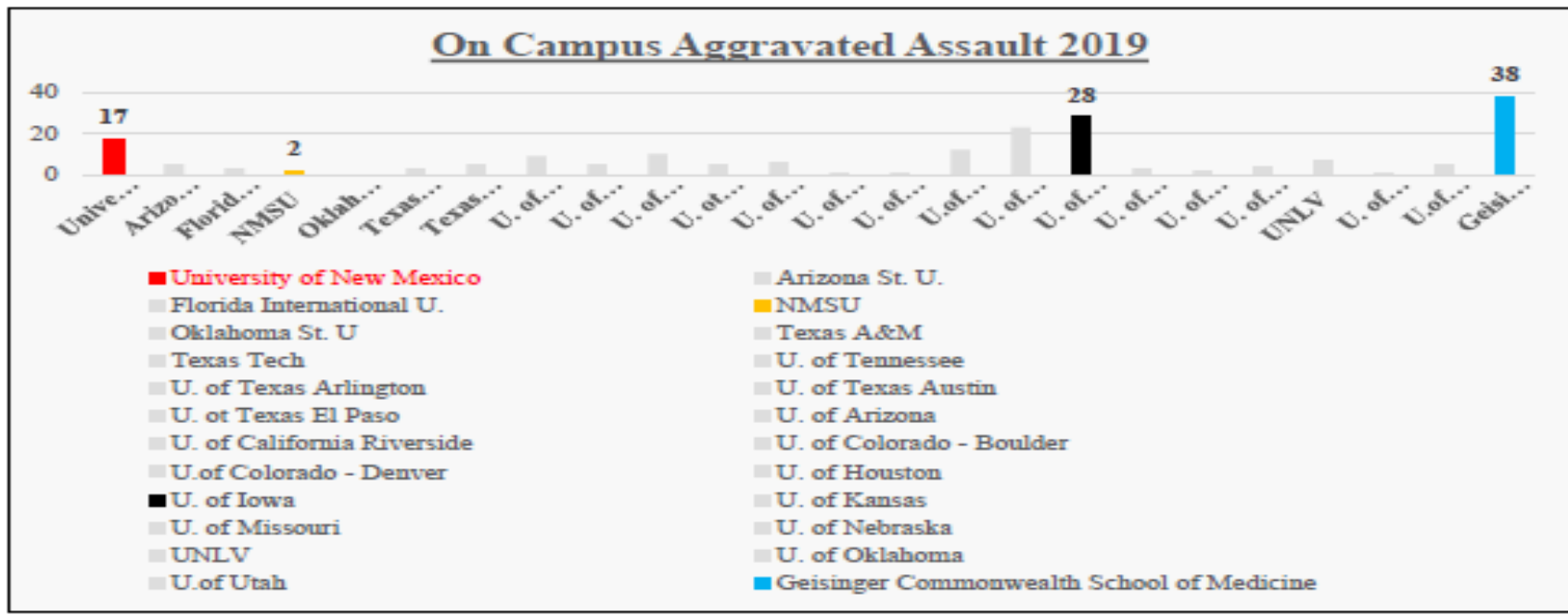
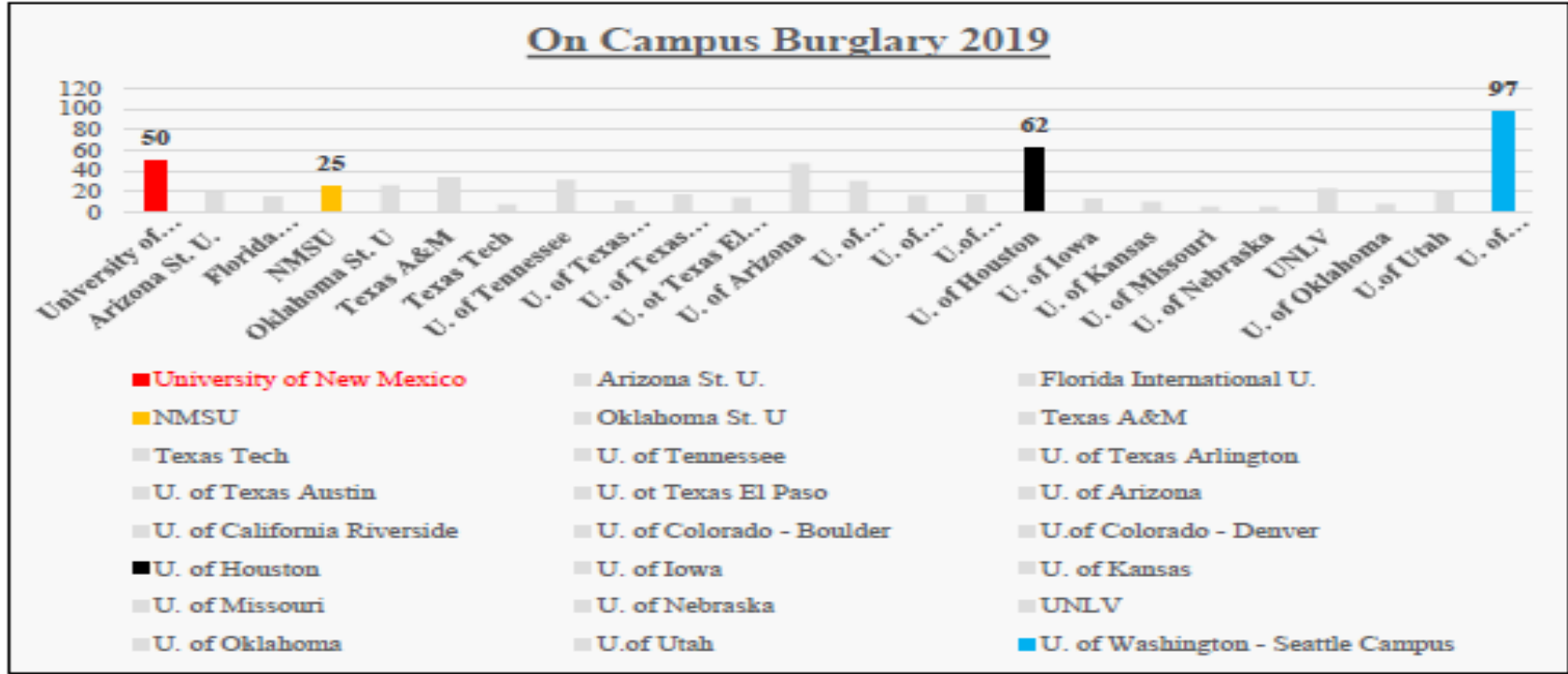


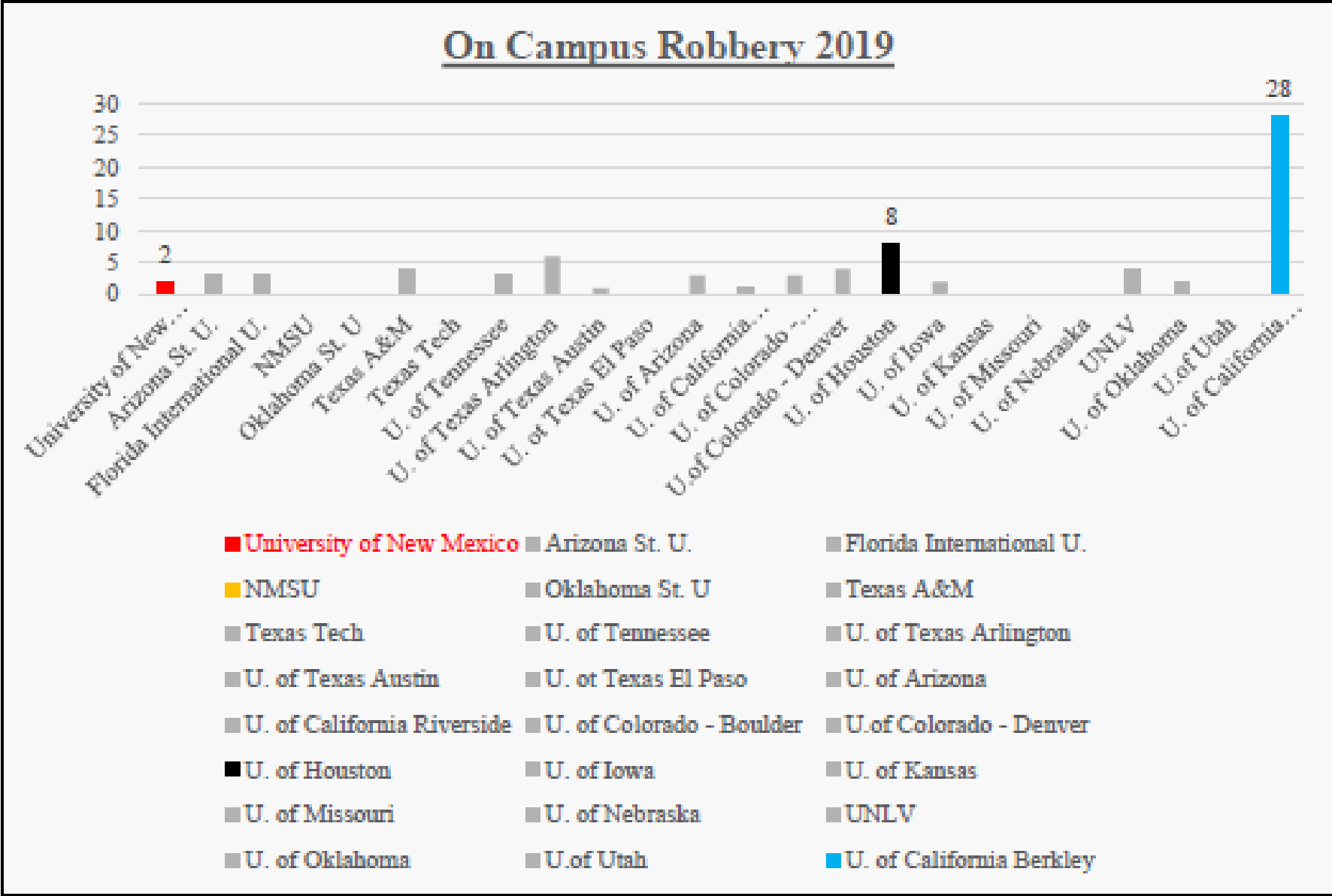
- University of New Mexico
- NMSU
- Texas Tech
- U. of Texas El Paso
- U. of Co. Boulder
- U. of Iowa
- UNLV
- Ohio St. University
- Arizona St.
- Oklahoma State
- U. of Texas Arlington
- U. of Arizona
- U. of Co. Denver
- U. of Kansas
- U. of Oklahoma
- Florida International
- Texas A&M
- U. of Texas Austin
- U. of Cal. Riverside
- U. of Houston
- U. of Nebraska
- U. of Utah



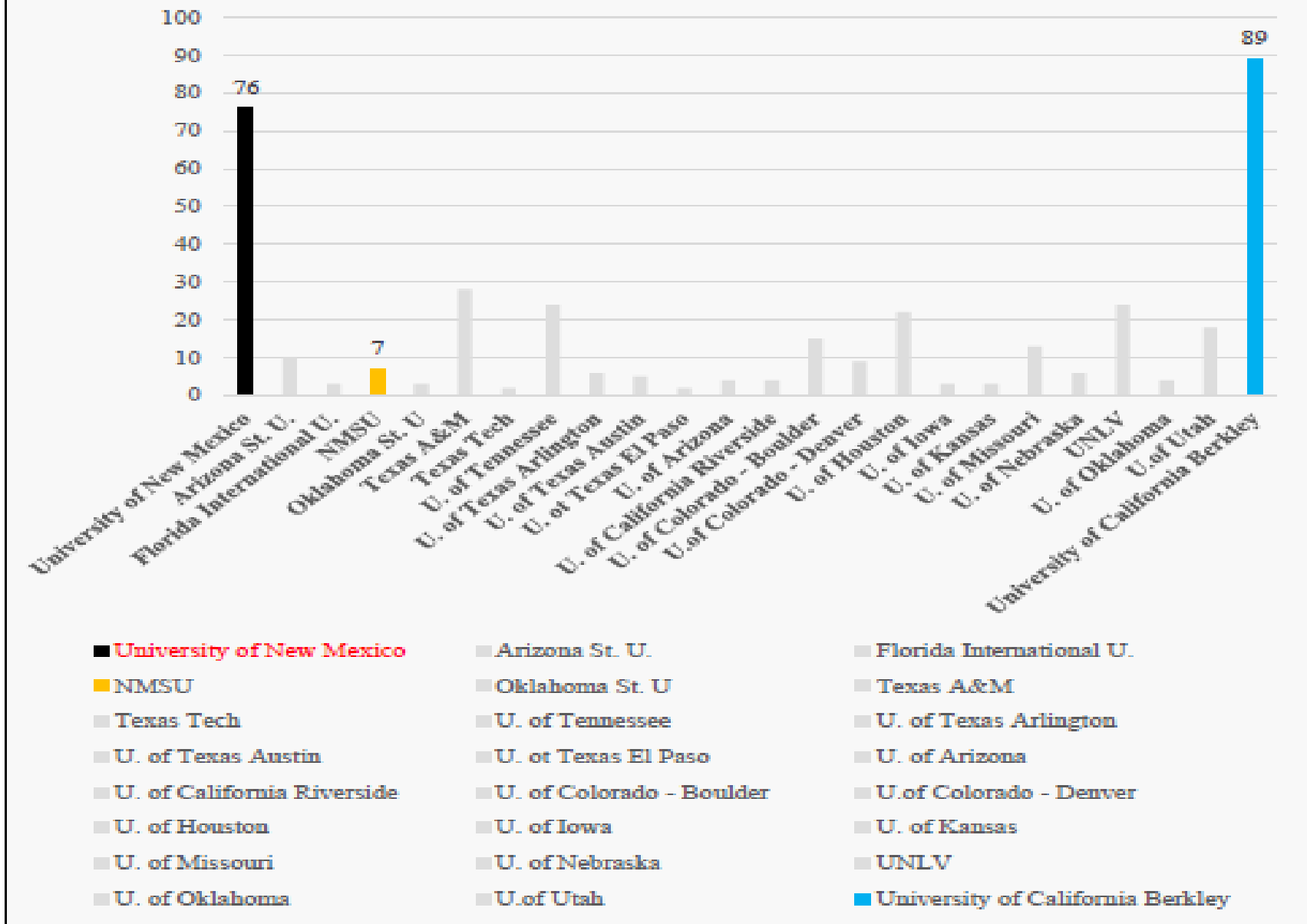
On Campus Fondling Cases 2019





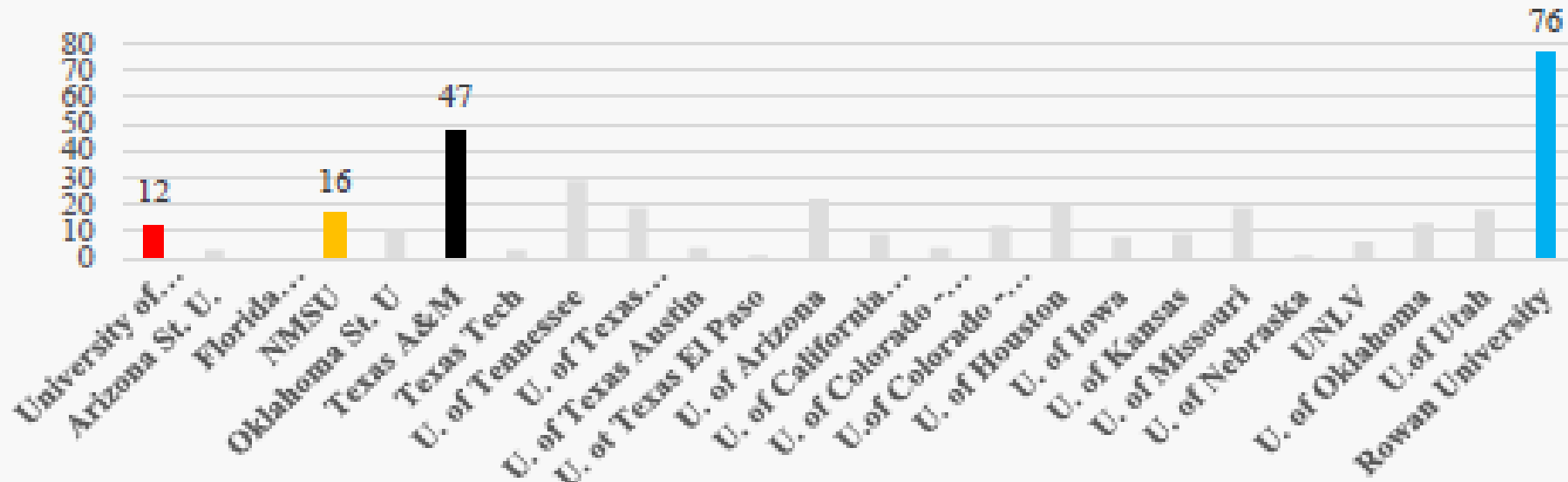


2019 Motor Vehicle Thefts on Campus



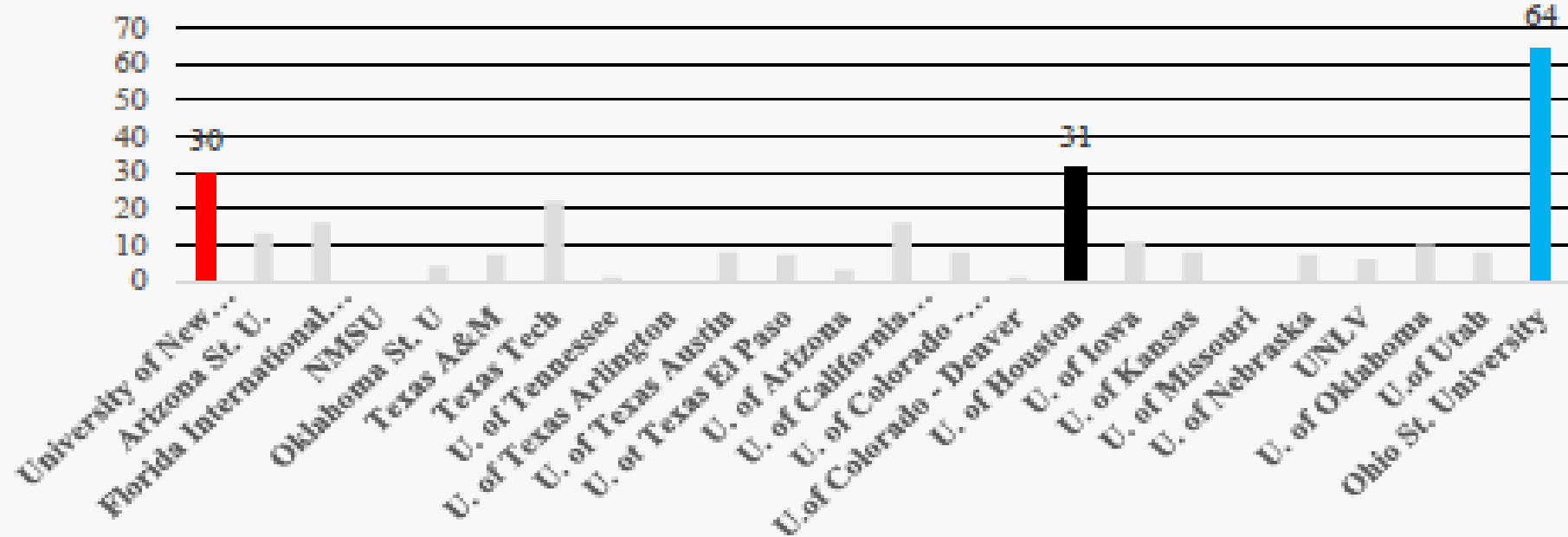
- University of New Mexico
- NMSU
- Texas Tech
- U. of Texas Austin
- U. of California Riverside
- U. of Houston
- U. of Missouri
- U. of Oklahoma
- Arizona St. U.
- Oklahoma St. U.
- U. of Tennessee
- U. of Texas El Paso
- U. of Colorado - Boulder
- U. of Colorado - Denver
- U. of Iowa
- U. of Nebraska
- U. of Utah
- Florida International U.
- Texas A&M
- U. of Texas Arlington
- U. of Arizona
- U. of Colorado - Denver
- U. of Kansas
- UNLV
- University of California Berkley

On Campus Domestic Violence 2019



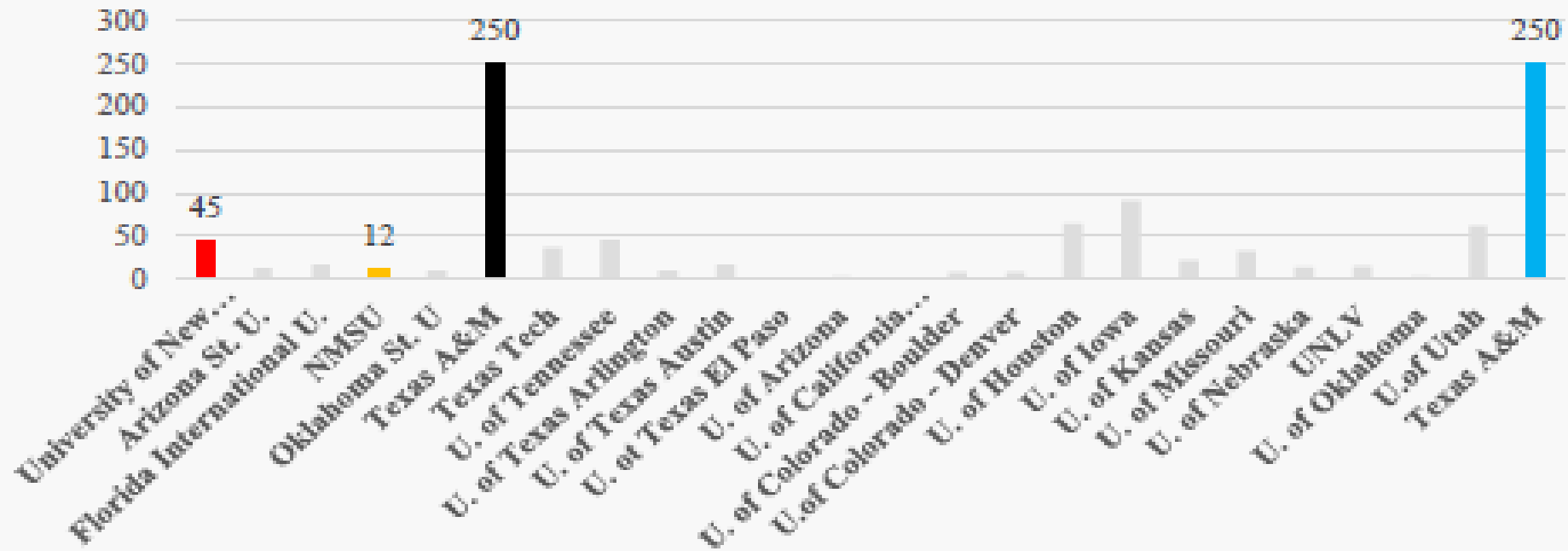
- University of New Mexico
- NMSU
- Texas A&M
- Texas Tech
- U. of Texas Austin
- U. of California Riverside
- U. of Houston
- U. of Missouri
- U. of Oklahoma
- Arizona St. U.
- Oklahoma St. U
- U. of Tennessee
- U. of Texas El Paso
- U. of Colorado - Boulder
- U. of Iowa
- U. of Nebraska
- U. of Utah
- Florida International U.
- Texas A&M
- U. of Texas Arlington
- U. of Arizona
- U. of Colorado - Denver
- U. of Kansas
- UNLV
- Rowan University

On Campus Dating Violence 2019



- University of New Mexico
- Arizona St. U.
- Florida International U.
- NMSU
- Oklahoma St. U
- Texas A&M
- Texas Tech
- U. of Tennessee
- U. of Texas Arlington
- U. of Texas Austin
- U. of Texas El Paso
- U. of Arizona
- U. of California Riverside
- U. of Colorado - Boulder
- U. of Colorado - Denver
- U. of Houston
- U. of Iowa
- U. of Kansas
- U. of Missouri
- U. of Nebraska
- UNLV
- U. of Oklahoma
- U. of Utah
- Ohio St. University

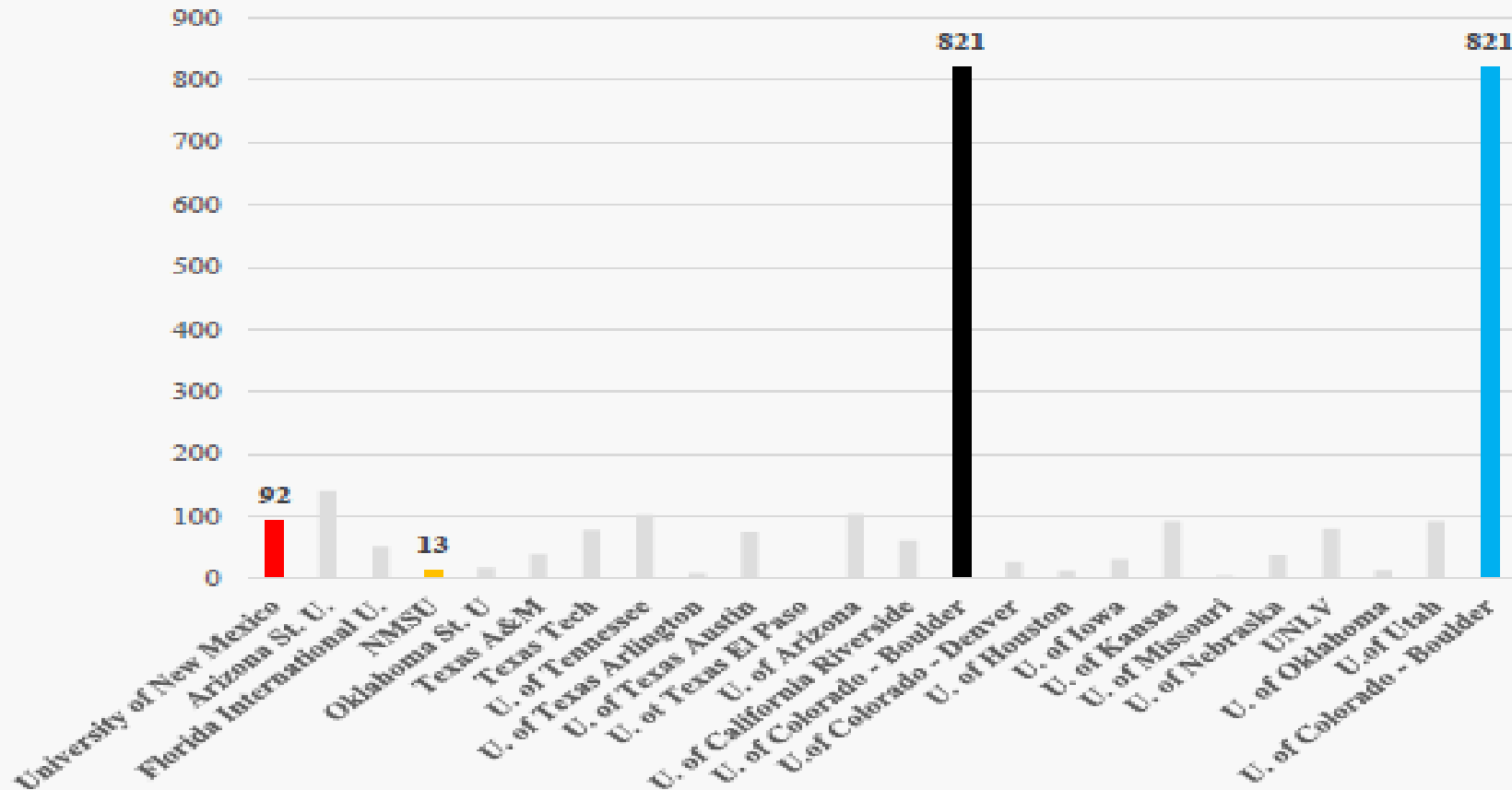
On Campus Stalking 2019



- | | | |
|------------------------------|----------------------------|----------------------------|
| ■ University of New Mexico | ■ Arizona St. U. | ■ Florida International U. |
| ■ NMSU | ■ Oklahoma St. U. | ■ Texas A&M |
| ■ Texas Tech | ■ U. of Tennessee | ■ U. of Texas Arlington |
| ■ U. of Texas Austin | ■ U. of Texas El Paso | ■ U. of Arizona |
| ■ U. of California Riverside | ■ U. of Colorado - Boulder | ■ U. of Colorado - Denver |
| ■ U. of Houston | ■ U. of Iowa | ■ U. of Kansas |
| ■ U. of Missouri | ■ U. of Nebraska | ■ UNLV |
| ■ U. of Oklahoma | ■ U. of Utah | ■ Texas A&M |



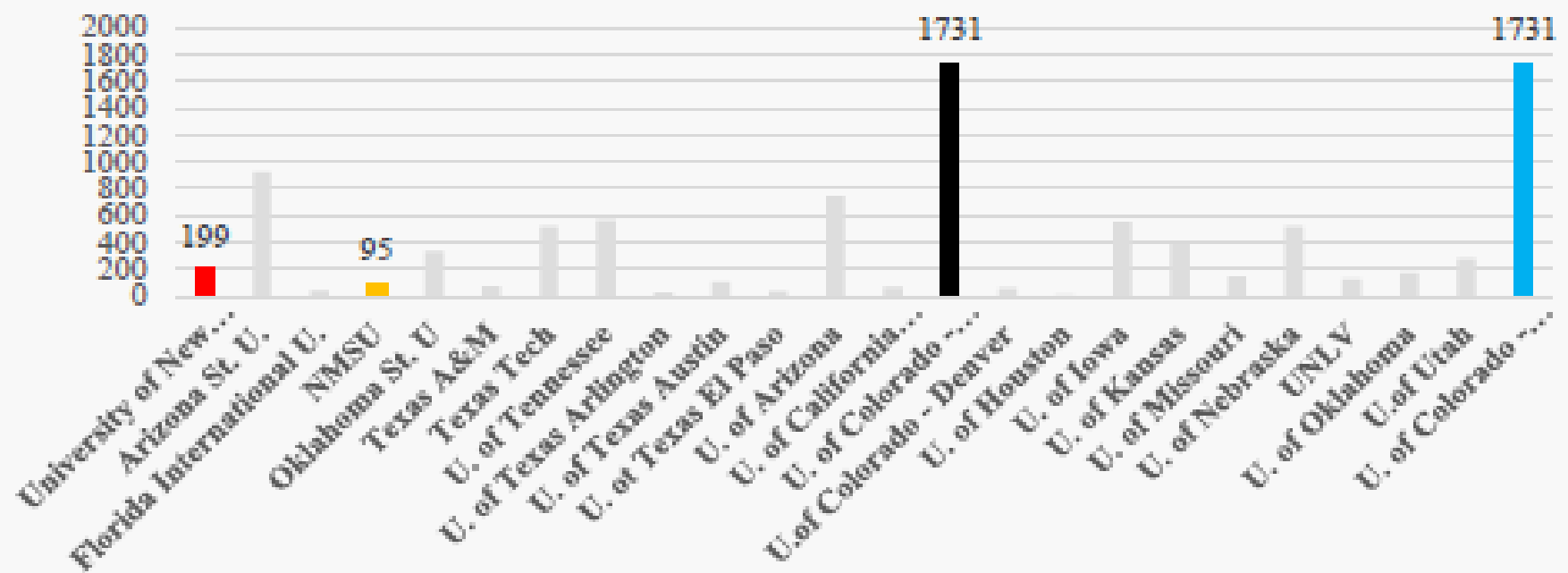
On Campus Drug Referrals 2019



- University of New Mexico
- NMSU
- Texas Tech
- U. of Texas Austin
- U. of California Riverside
- U. of Houston
- U. of Missouri
- U. of Oklahoma
- Arizona St. U.
- Oklahoma St. U
- U. of Tennessee
- U. of Texas El Paso
- U. of Colorado - Boulder
- U. of Iowa
- U. of Nebraska
- U. of Utah
- Florida International U.
- Texas A&M
- U. of Texas Arlington
- U. of Arizona
- U. of Colorado - Denver
- U. of Kansas
- UNLV
- U. of Colorado - Boulder



On Campus Alcohol Referrals 2019



- University of New Mexico
- NMSU
- Texas Tech
- U. of Texas Austin
- U. of California Riverside
- U. of Houston
- U. of Missouri
- U. of Oklahoma
- Arizona St. U.
- Oklahoma St. U.
- U. of Tennessee
- U. of Texas El Paso
- U. of Colorado - Boulder
- U. of Iowa
- U. of Nebraska
- U. of Utah
- Florida International U.
- Texas A&M
- U. of Texas Arlington
- U. of Arizona
- U. of Colorado - Denver
- U. of Kansas
- UNLV
- U. of Colorado - Boulder



UNM On-Campus	2018	2019	2020	2021 (Jan.-June)
Rape	24	23	9	5
Fondling	11	14	6	1
Burglary	35	50	53	9
Aggravated Assault	10	17	11	7
Robbery	5	2	4	4
Motor Veh. Thefts	129	76	39	28
Domestic Violence	13	12	7	3
Dating Violence	16	30	11	2
Stalking	34	45	18	7
Drug Referrals	62	92	33	0
Alcohol Referrals	191	199	73	5
Hate Bias	2	2	3	2

Safety Initiatives

- Safety Week
- Increased UNMPD staffing levels
- Scenario training with RAs for response to incidents
- Community Policing events with University stakeholders
- Campus Safety Council and Public Safety Echo

Thank You!

Francie Cordova – fcordova3@unm.edu

Matthew Suazo – masuazo@unm.edu

Patricia Young – pdarcy@unm.edu



HSC Institutional Compliance Program

UNM BOARD OF REGENTS' AUDIT & COMPLIANCE COMMITTEE MEETING

THURSDAY, AUGUST 5, 2021 | 8:00 AM
VIA ZOOM VIDEO CONFERENCING

General Administration Updates

- **HSC Executive Compliance Committee (ECC)**
 - New Chair installed July 2021; Vice Chair to be selected via online voting.
 - The ECC charter revised.
- **2021 Compliance Week | November 1st – 5th**
 - One week event that works to educate faculty, staff and students on the importance of compliance;
 - > week long celebration of compliance allows a collaborative effort between all HSC compliance programs.
 - Focus of the Compliance Week looks to:
 - > **Increase Awareness** (e.g., code of conduct, relevant laws/regulations, hotline and other reporting methods, and the HSC’s compliance staff)
 - > **Raise Recognition** (e.g., training completion, compliance program successes).
 - > **Reinforce Culture of Compliance**
 - Planning will begin in Mid-August

General Administration Updates

- **Spring 2022 Internship Compliance**
 - the training will provide an eight (8) week, paid opportunity for a student, which provides experiential learning that integrates compliance knowledge and theory with practical application and skills development in a professional setting.
- **HSC Immigration Sponsorship Process Review**
 - review of current H1B Visa process to assure compliance (e.g., internal controls) in hiring, employee extension, and visa termination process.

General Administration Updates

- **Conflict of Interest (COI)/Clinical Conflict of Interest (CCOI) Global Assessment Review**
 - Workgroup assessing the current state of COI and CCOI within the HSC;
 - Scope: Workgroup will review current COI policy and procedures, consultative reports, historical audits and individual reporting;
 - Conclusions: creating recommendations to address discovered gaps



Administrative Policies and Procedures Manual - Policy 3720: Employee Code of Conduct and Conflicts of Interest

Date Originally Issued: 07-30-1982

Revised: 03-10-2006, 08-01-2006, 07-01-2010, 09-30-2017, 12-09-2020

Authorized by [RPM 6.4](#) ("Employee Code of Conduct and Conflicts of Interest").

Process Owner: University Counsel

1. General

Employees of the University shall maintain the highest standards of business ethics in transactions with the University, with state, federal, and local governments, and with the public. Employees are expected to perform their duties faithfully and efficiently and never to give rise to suspicion of improper conflict with interests of the University. Subject to specific University administrative policies, employees must avoid any conflict of interest that may affect their independent judgment in the impartial performance of their duties and may not use their positions to enhance their direct or indirect financial interest or use confidential information learned as employees for anyone's private gain. University employees as well as individuals and firms proposing business transactions with the University shall disclose in advance and in writing any direct or indirect financial interest employees may have in a transaction with the University. Normally employees with a direct or indirect financial interest in a transaction may not participate in any University decisions related to such transaction, except as specified in this policy. Transactions in which the University President has any financial interest must be approved by the Board of Regents. This policy applies to all employees (faculty and staff) of the University, to public and student members of University advisory boards and committees, and to other volunteers acting on behalf of or in the service of the University in any official capacity. For the purposes of this policy, the term "employee" shall include all of these individuals. Members of the Board of Regents are governed by [RPM 1.8](#) ("Regent Code of Conduct and Conflicts of Interest Policy").

Faculty Handbook

[Home](#) » [Policies](#) » [Section E: Research](#) » [E110: Conflict of Interest in Research](#)

E110: Conflict of Interest in Research

Policy

Adopted by the Regents April 11, 2000; revised by the Faculty Senate April 22, 2003; approved by the President May 12, 2003

I. INTRODUCTION

The purpose of this policy is to protect the integrity, trust and respect of UNM, its academic community and its research activities. The policy is intended to enable compliance with applicable laws and other regulatory requirements and to protect investigators who may be exposed to conflict of interest situations. It is designed to inform investigators of their disclosure responsibilities, provide an efficient method for making disclosures, and facilitate effective identification and management of conflicts of interest.

General Administration Updates

- **Notice Number: NOT-OD-19-114 | NIH Policies on Other Support and on Policies Related to Financial Conflicts of Interest and Foreign Components**
 - Reminder notice for investigators to report foreign activities through documentation of **other support, foreign components**, and financial conflict of interest to prevent scientific, budgetary, or commitment overlap.
 - Specifies minimum requirements for investigators
 - > **Other Support** is defined as, “resource and/or financial support from all foreign and domestic entities, including, but not limited to: laboratory personnel, and donation of high-value materials (e.g., biologics, chemical, model systems, or technology).
 - > **Foreign Components** is defined as, “any significant scientific element or segment of a project outside of the United States:
 1. Performance of work by a researcher in a foreign location, with or without NIH funds being disbursed;
 2. Performance of work by a researcher in a foreign location employed or paid for by a foreign organization, with or without NIH funds being disbursed.



HSC Institutional Compliance Program

Thank you for your time,

Dr. Arthur Culpepper,

Chief HSC Compliance Officer

Deputy HSC Title IX Coordinator

Email: ACulpepper@salud.unm.edu

Main: 505.272.7371

Direct: 505.272.2746

Notice Number: NOT-OD-19-114

Key Dates

Release Date: July 10, 2019

Related Announcements

[NOT-OD-21-073](#)

[NOT-OD-21-122](#) -Announcing New Inbox for Inquiries Related to Changes to Biographical Sketch and Other Support Format Page

Issued by

OFFICE OF THE DIRECTOR, NATIONAL INSTITUTES OF HEALTH (OD)

Purpose

The intent of this notice is to remind the extramural community about the need to report foreign activities through documentation of other support, foreign components, and financial conflict of interest to prevent scientific, budgetary, or commitment overlap. NIH has long required full transparency for all research activities both domestic and foreign and does not consider these clarifications to be changes in policy. The requirements referenced in this Notice, along with the other obligations in the NIH Grants Policy Statement (NIHGPS) and other terms and conditions of award, are instrumental to achieving the mutual goal of NIH and the extramural community, to protect the integrity of biomedical research.

Background

On August 23, 2018, the NIH Director issued a [statement](#) regarding the protection of the integrity of biomedical research conducted in the United States, and convened a working group of the Advisory Committee to the NIH Director to review this issue. NIH recognizes the importance of international collaborations for scientific advances. By clarifying NIH expectations for other support reporting, NIH seeks to improve the reporting of all sources of research support, financial interests and affiliations, both foreign and domestic, and to continue to support properly reported international collaborative research.

The NIHGPS, [2.5.1](#), states that other support includes all financial resources, whether Federal, non-Federal, commercial or institutional, available in direct support of an individual's research endeavors, including, but not limited to, research grants, cooperative agreements, contracts, and/or institutional awards to ensure no scientific, budgetary or commitment overlap.

Other Support

NIH reminds applicants and recipients that other support includes *all* resources made available to a researcher in support of and/or related to *all* of their research endeavors, regardless of whether or not they have monetary value and regardless of whether they are based at the institution the researcher identifies for the current grant. This includes resource and/or financial support from all foreign and domestic entities, including but not limited to, financial support for laboratory personnel, and provision of high-value materials that are not freely available (e.g., biologics, chemical, model systems, technology, etc.).

NIH applicants must:

1. List all positions and scientific appointments both domestic and foreign held by senior/key personnel that are relevant to an application including affiliations with foreign entities or governments. This includes titled academic, professional, or institutional appointments whether or not remuneration is received, and whether full-time, part-time, or voluntary (including adjunct, visiting, or honorary).
2. Report all resources and other support for all individuals designated in an application as senior/key personnel – including for the program director/principal investigator (PD/PI) and for other individuals who contribute to the scientific development or execution of a project in a substantive, measurable way, whether or not they request salaries or compensation. Information must be provided about all current support for ongoing projects, irrespective of whether such support is provided through the applicant organization, through another domestic or foreign organization, or is provided directly to an individual that supports the senior/key personnel's research efforts.
3. Report all current projects and activities that involve senior/key personnel, even if the support received is only in-kind (e.g. office/laboratory space, equipment, supplies, employees). All research resources including, but not limited to, foreign financial support, research or laboratory personnel, lab space, scientific materials, selection to a foreign "talents" or similar-type program, or other foreign or domestic support must be reported.

4. Provide the total award amount for the entire award period covered (including facilities and administrative costs), as well as the number of person-months (or partial person-months) per year to be devoted to the project by the senior/key personnel involved.

All pending support at the time of application submission and prior to award must be reported using “Just-in-Time Procedures” by providing all information indicated above. Applicants are responsible for promptly notifying NIH of any substantive changes to previously submitted Just-in-Time information up to the time of award, including “Other Support” changes that must be assessed for budgetary or scientific overlap. Further, if other support, as described as above, is obtained after the initial NIH award period, from any source either through the institution or directly to senior/key personnel, the details must be disclosed in the annual research performance progress report (RPPR). Post-award, recipients must address any substantive changes by submitting a prior approval request to NIH in accordance with the NIHGPS section on “Administrative Requirements—Changes in Project and Budget—NIH Standard Terms of Award.”

Foreign Components

NIH requires recipients to determine whether activities it supports include a foreign component, defined as: The existence of any “significant scientific element or segment of a project” outside of the United States, in other words

1. performance of work by a researcher or recipient in a foreign location, whether or not NIH grant funds are expended and/or
2. performance of work by a researcher in a foreign location employed or paid for by a foreign organization, whether or not NIH grant funds are expended.

If a recipient determines that a portion of the project will be conducted outside of the U.S., the recipient then will need to determine if the activities are considered significant. If both criteria are met, then there is a foreign component. To aide with what may be considered significant, click on the FAQ link below. The addition of a foreign component to an ongoing NIH grant continues to require NIH prior approval, as outlined in the NIHGPS, [Section 8.1.2](#), Prior Approval Requirements.

If an activity does not meet the definition of foreign component because all research is being conducted within the United States, but there is a non-U.S. resource that supports the research of an investigator and/or researcher, it must be reported as other support.

For example, if a PD/PI of an NIH-funded grant has a collaborator outside of the U.S. who performs experiments in support of the PD/PI’s NIH-funded project, this would constitute a foreign component, regardless of whether the foreign collaborator receives funding from the PD/PI’s grant. Additional funding from a foreign source for the NIH-supported research of a PD/PI at a U.S. institution would not constitute a foreign component but would necessitate reporting as other support.

Financial Conflict of Interest

This notice also reminds the extramural community of the requirements in 42 CFR Part 50, Subpart F, Objectivity of Research. This regulation, also known as the FCOI regulation, specifies the minimum requirements for investigators to disclose to their institution their significant financial interests. As outlined previously in [NOT-OD-18-160](#), the requirement to disclose includes financial interests received from a foreign entity. This requirement is distinct and in addition to the reporting of other support and foreign components to the NIH.

The FCOI regulation acknowledges that an applicant/recipient’s policy on financial conflicts of interest may have standards that are more stringent than those in the regulation, e.g., that require a more extensive disclosure of financial interests, in which case the [institution](#) shall adhere to its policy and shall provide FCOI reports to NIH regarding identified financial conflicts of interest in accordance with its own standards and with the protocol specified in the regulation.

[FAQs - Other Support and Foreign Components](#)

Inquiries

Please direct all inquiries to:

Office of Policy for Extramural Research Administration
Division of Grants Compliance Oversight
Telephone: 301-435-0949
Email: grantscompliance@od.nih.gov

[Weekly TOC for this Announcement](#)
[NIH Funding Opportunities and Notices](#)

**Follow Up Report - Implemented
August 5, 2021 Open Session**

No	Project Name	Report Approval Date, # of Recommendations, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Recommendation Action	Responsible Party
1	<u>Reserves</u>	5/23/2019, 7, M	<u>Recommendation 3 - Deficit Reduction Plans (HSC Senior Executive for Finance and Operations)</u>	The HSC Senior Executive Officer for Finance and Administration should ensure FY 2018 deficits for OBGYN, Radiopharmacy, and Dermatology are eliminated prior to the close of FY 2019, and monitor and enforce current deficit reduction plans to ensure existing departments' deficits are reduced and eliminated according to plans.	HSC Management agrees with recommendation #3. The OBGYN and Radiopharmacy deficits have already been resolved while Dermatology will not be able to clear their deficit by the end of FY2019 and will have a deficit reduction plan in place at year-end. Deficit reduction plans will be documented through the FY 2019 CAR process.	6/30/2020	Dermatology's deficit continued to decrease from (\$378,407) at 3/31/2021 to (\$177,529) at 6/30/2021. Internal Audit has determined that the Dermatology department is effectively eliminating its deficit and does not consider it necessary to continue monitoring the deficit.	Ava Lovell, Exec Ofcr Fin & Admin/HSC, Sr; Joseph Wrobel, Chf Budgt & Facil Officer
2	<u>Audit of UNM Bookstore Operations</u>	5/6/2021, 7, M	<u>Recommendation 1 - Daily Cash Receipt and Deposit Documentation</u>	Bookstore Management should work to ensure that supporting documentation for all cash collection and depositing events is adequately collected and stored in a common area where it is readily available for review in the event of future audits or discrepancies that may be raised by the Bursars Office or other accounting offices.	As of April 1, 2021, the supporting documentation for all cash collection and depositing events is stored in a common area and is easily accessible.	4/1/2021	IA requested several days' worth of cash collection, depositing, and posting documentation during the months of May and June 2021. All requested documentation was made available to IA for review and no deficiencies were noted with the documentation. Additionally, the Bookstore reports that it has trained all persons with counting, posting, depositing, and reconciliation duties on proper document retention procedures, including locations where these documents are to be kept at the Bookstore. Recommendation appears to be implemented and complete.	Lisa Walden, Interim Director, UNM Bookstores; Jackie Garcia, Business Manager, UNM Bookstores
3	<u>Audit of UNM Bookstore Operations</u>	5/6/2021, 7, M	<u>Recommendation 2 - Cash Collection and Reporting Separation of Duties</u>	Bookstore Management should work to strengthen controls in order to achieve appropriate segregation of duties within the cash collection and reporting cycle.	As of May 1, 2021, a designated student employee will be working 10-15 hours per week to prepare the daily cash deposit to clearly segregate duties in the cash room.	5/1/2021	UNM Bookstore has hired a student employee as of May 4th, 2021 to work in the cash office. IA visited and noted on July 14, 2021 that no persons in the Business Office are completing incompatible duties with respect to cash collection, posting and depositing events. Recommendation appears to be implemented and complete.	Lisa Walden, Interim Director, UNM Bookstores; Jackie Garcia, Business Manager, UNM Bookstores
4	<u>Audit of UNM Bookstore Operations</u>	5/6/2021, 7, M	<u>Recommendation 3 - Timely Entry of Credit Memos Received</u>	The Bookstore should work to strengthen its processes to ensure that future credit memos that are received are entered into the appropriate accounting system(s) in a timely manner and are marked as received, reviewed, approved and entered.	As of April 1, 2021, accounting procedures have been updated and all credit memos are now entered within 30 days.	4/1/2021	IA requested several credit memo events that occurred during May and June 2021. All credit memos reviewed appeared to be entered in a timely manner and showed evidence of managerial review, approval, and entry. Recommendation appears to be implemented and complete.	Lisa Walden, Interim Director, UNM Bookstores; Jackie Garcia, Business Manager, UNM

**Follow Up Report - Implemented
August 5, 2021 Open Session**

No	Project Name	Report Approval Date, # of Recommendations, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Recommendation Action	Responsible Party
5	<u>Audit of UNM Bookstore Operations</u>	5/6/2021, 7, M	<u>Recommendation 4 - Required Training</u>	Bookstore management should develop procedures to ensure that individuals responsible for handling cash and/or credit card transactions take the online Cash Management, and PCI (Credit Card) Environments or 2020 Information Privacy and Security Awareness training course, respectively.	All current employees identified in the audit finding have completed the necessary training. As of April 1, 2021, this procedure is now a part of onboarding SOP to ensure that all necessary parties take the appropriate training within their first 60 days of employment.	4/1/2021	Bookstore management has revised its onboarding checklist to include the required training identified in the audit. IA also tested a sample of employees and determined that the employees selected have completed the training as required. Accordingly, this recommendation is cleared.	Lisa Walden, Interim Director, UNM Bookstores; Jackie Garcia, Business Manager, UNM Bookstores

**Follow Up Report - Pending
August 5, 2021 Open Session**

No	Project Name	Report Approval Date, # of Recommendations, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Last Status Update	Responsible Party
1	<u>Reserves</u>	5/23/2019, 7, M	<u>Recommendation 3 - Deficit Reduction Plans (Provost's Office Director of Financial Operations)</u>	The Provost's Office Director of Financial Operations should ensure FY 2018 deficits for Enrollment Management are eliminated prior to the close of FY 2019 and monitor and enforce current deficit reduction plans to ensure existing departments' deficits are reduced and eliminated according to plans.	If it is determined that a deficit reduction plan is needed, units will work with the Provost Office to establish a reasonable reduction plan within UAP 7000 policy limitations. At this time, all deficit reduction plans are monitored and documented by the Provost Office. Enrollment management did not have a documented deficit reduction plan because the FY18 deficit was to be eliminated by the end of FY19. Enrollment Management has verified that the accumulated deficit will be eliminated by the end of FY19. The Provost Office fiscal team will verify that the deficit has been eliminated at the end of the fiscal year and will send the corresponding report to Internal Audit to document that no further action is needed.	6/30/2020	Partially Resolved - Internal Audit noted that the Accessibility Resource Center has reserves of \$68,029 at June 30, 2021. Although the Student Publication deficit decreased from (\$317,818) at June 30, 2020 to (\$229,575) at 6/30/2021, Shared Services indicated a deficit reduction plan may be needed to eliminate the deficit. Internal Audit will continue to monitor this deficit until the deficit is eliminated or a deficit reduction plan is implemented.	Nicole Christine Dopson, Financial Officer Optg Grp
2	<u>Los Alamos Branch Campus</u>	5/7/2020, 6, M	<u>Recommendation 6 - General Information Technology Security</u>	NM-LA IT department should strengthen its IT security by executing the following: Developing a written information security program and communicating the program's policies and procedures with employees and monitoring its implementation periodically.	We agree with the auditor's comments and recommendation. The following action will be taken to improve our processes with IT security. UNM-LA IT, with assistance from UNM IT, will review UNM policies with regard to: (1) computer accounts and user identification, (2) access control, (3) acceptable computer use, (4) computer security awareness, and (5) tracking software maintenance and licenses and other recommendations listed. A written program of these policies, and the procedures related to them, will be compiled and communicated to employees during new hire orientation, annually as part of our annual policy awareness process, and through the Operating Procedures manual.	8/31/2021	Partially completed – Los Alamos management indicates that it has completed several recommendation components and is in the process of implementing the rest of the recommendation. An extension of the targeted implementation date to the end of August 2021 was requested and approved.	Cynthia Rooney, Chief Exec Officer CEO/Branch; Bob Harmon, Dir,Business Opns/Sm Branch: Los Alamos Branch
3	<u>Lobo Club</u>	8/13/2020, 5, M	<u>Recommendation 1 - Improve Processes around Pit Suites</u>	Lobo Club Executive Director should enforce established controls around Pit suite sales and collections to ensure that all suite holders have current contracts in place prior to the start of the basketball season.	The Director of Premium Seating will provide copies of all fully executed contracts to the Finance Manager, which will be reviewed by the Finance Manager and Executive Director before distribution of tickets and parking to suite holders. Originals will be kept by the Finance Manager and copies will be kept by Director of Premium Seating.	11/1/2021	Due to the continued impact of COVID-19, the University ("the Pit") Arena is unable to hold in-person basketball games, impacting the 2020-21 basketball suite holders and deferring their contracts. The Lobo Club has asked for this management response to be delayed until a point in time when there is a full basketball season to test, which IA agrees is reasonable.	Jalen Ivan Dominguez, Executive Director, Lobo Club

**Follow Up Report - Pending
August 5, 2021 Open Session**

No	Project Name	Report Approval Date, # of Recommendations, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Last Status Update	Responsible Party
4	<u>Audit of UNM Bookstore Operations</u>	5/6/2021, 7, M	<u>Recommendation 5 - Access Control</u>	Bookstore management should develop formal authentication policies to timely deactivate any users that no longer need access to computing systems, or are terminated, and periodically monitor the task by reconciling active users to active employees; and, to eliminate using group, shared, or generic accounts that cannot readily trace access and activities to an individual for accountability.	ISS IT has deactivated all users that no longer need access or have been terminated. ISS IT will also reconcile all users on a quarterly basis. ISS IT will provide User Management & De-provisioning SOP by 4/30/21. ISS IT has cleaned up all permission groups and removed any shared or generic accounts. User Management & De-provisioning SOP to be provided by 4/30/21.	4/30/2021	Partially completed. ISS IT indicated it has cleaned up permission groups, removed shared accounts, and deactivated users as needed for most applications. IA noted no exceptions on some applications and is in the process of requesting records to determine progress on implementation of the remaining applications.	John Reindorp, IT Officer, ISS; Lisa Walden, Interim Director, UNM Bookstores
5	<u>Audit of UNM Bookstore Operations</u>	5/6/2021, 7, M	<u>Recommendation 6 - General IT Security</u>	The UNM Bookstore should strengthen its IT security by requiring users of applications to change their passwords periodically.	ISS IT will require all cashiers of the Point-of-Sale to change their password every 180 days or every week of June 1 and week of December 1. This change will also include any other application that does not already require a regular password change. User Management & De-provisioning SOP will be provided by 4/30/21.	5/31/2021	Partially completed. IA noted that ISS IT has completed one of the action items. IA is in the process of requesting documentation and will determine if the rest of the action items are fully implemented.	John Reindorp, IT Officer, ISS; Lisa Walden, Interim Director, UNM Bookstores
6	<u>Audit of UNM Bookstore Operations</u>	5/6/2021, 7, M	<u>Recommendation 7 - PCI Compliance</u>	The UNM Financial Services Division and the UNM CIO's office should work with all units that process credit cards, and related business units, to develop and approve written processes assigning roles and responsibilities to: clearly outline and define roles and responsibilities of its service providers and UNM units involved; identify PCI compliance requirements; ensure that management oversight of PCI activities is assigned; maintain local copies of complete responses, and the generated SAQs and AoCs with internal supporting documentation and names and titles of responders; and, formally review the responses to the compliance questions, etc.	Management agrees with the recommendations. In March 2021, the UNM Controller and CIO formed a task force to review and document roles and responsibilities within appropriate offices, and UNM's authorized credit card processors as they relate to the oversight of UNM's authorized credit card processors. An oversight committee and approach will be established through the task force. Activity of the oversight committee will include an internal review of the responses to UNM authorized credit card processor's compliance questions. The documentation and plans are expected to be complete by 10/01/2021, and will be presented to UNM executive leadership, with any necessary funding considerations, for adoption.	10/1/2021		Duane Arruti, UNM CIO; Liz Metzger, University Controller; Jeff Gassaway, Info Security Ofcr

**Follow Up Report - Implemented,
but kept as Pending for additional monitoring by Internal Audit
August 5, 2021 Open Session**

No	Project Name	Report Approval Date, # of Recommendations, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Recommendation Action	Responsible Party
1	<u>Chrome River Data Analysis</u>	5/17/2018, 10, H	<u>Recommendation 3 - Training Resources</u>	The leadership of UNM's CR committee should require all CR approvers complete CR Approver Training before they approve transactions in CR, and identify a central tracking mechanism to ensure all CR approvers complete the training.	Management acknowledges the recommendation. Management will review existing CR approver training and work with subject matter experts from respective core offices to develop relevant CR approver training content that supports effective approver training and will explore opportunities that support central tracking mechanisms to ensure required training is completed. Delivery of the training and tracking of who completes the training is contingent upon a functioning central training software system (currently Learning Central).	3/31/2019	The Chrome River Approver Training has been developed and is available in the University's Learning Central training system. New approvers will be required to complete the training going forward. For all existing approvers, it was added to their learning plan (currently as optional) in Learning Central and an email was sent by UNM Chrome River Team on May 10, 2019 to notify current approvers of such optional training. Internal Audit will monitor to determine if management's controls are effective in ensuring approvers complete the training.	Elizabeth Metzger, University Controller, Ava Lovell, Exec Ofcr Fin & Admin/HSC

EXECUTIVE SESSION