BOARD of REGENTS

THE UNIVERSITY OF
NEW MEXICO®

AUDIT AND COMPLIANCE COMMITTEE MEETING

Wednesday, February 5, 2025

The University of New Mexico
Board of Regents' Audit and Compliance Committee
February 5, 2025 2:30 PM
Roberts Room
Agenda

EXECUTIVE SESSION

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

    a. Discussion of draft Internal Audit reports and information subject to attorney-client privilege; audit work plans; and information security and privacy report, pursuant to RPM 1.2 and NMSA 1978, § 10-15-1(H)(7);
    b. Discussion of limited personnel matters as defined in and permitted by NMSA 1978, § 10-15-1(H)(2);
    c. Vote to open the meeting.

OPEN SESSION

ACTION ITEMS

2. Certification that only those matters described in Agenda item #1 were discussed in Executive Session and if necessary, ratification of action, if any, taken in Executive Session.

3. Confirmation of a Quorum and Adoption of Agenda

4. Approval of Meeting Minutes from October 28, 2024

5. Audit and Compliance Committee remaining proposed meeting dates for Calendar Year 2025

    May 7, 2025 (closed session)
    May 8, 2025 (open session, Entrance Conference for FY25 Financial Statements Audit)
    August 6, 2025 (closed session)
    August 7, 2025 (open session)
    October 29, 2025 (closed session, Exit Conference for FY25 Financial Statements Audit)
    October 30, 2025 (open session)

INFORMATION ITEMS

6. Advisors' Comments

7. Director of Internal Audit Status Report (*Victor Griego, Internal Audit Director*)

8. Main Campus Chief Compliance Officer Status Report *(Francie Cordova, Chief Compliance Officer)*

9. Status of Audit Recommendations (*Chien-Chih Yeh*, *Internal Audit Manager*)

10. Adjournment

CERTIFICATION

QUORUM/ ADOPTION OF AGENDA

THE UNIVERSITY OF NEW MEXICO
Board of Regents' Audit and Compliance Committee Quarterly Meeting
October 28, 2024 – Draft Meeting Minutes

Members Present: Kim Rael (acting as Chair), Victor Reyes

Other Attendees: Garnett Stokes, Norma Allen, Susan Reimer, Terry Babbitt, Teresa Costantinidis, Angela Vigil Christine Landavazo, James Holloway, Duane Arruti, Francie Cordova, Beck Rivera, Adrienne Helms, Sumanth Guduguntla, James Robertson, Jason Galloway, Susan Warren (KPMG), John Bunnell (KPMG), Josh Lewis (Moss Adams), Lauren Kisten (Moss Adams), Paul Garcia (CRI), Ajay Gupta (virtual), Emily Morelli, Victor Griego, Chien-chih Yeh, Antonio Baca, Amy O'Donnell.

Regent Rael called the meeting to order at 2:05. She confirmed there was a quorum.

ACTION ITEMS:

- The Committee approved the agenda.

- The Committee approved the minutes from the meeting of August 8, 2024.

- The Committee reviewed the proposed upcoming calendar year 2025 dates of this committee. The Controller's Office requested a date change for the October 2025 meeting to October 29th to meet the needs of the external financial audit exit conference.

- The Committee unanimously approved the following reports:

    - FY 24 External Financial Audit Report
    - UNM Internal Audit Department Annual Report

INFORMATION ITEMS:

- Advisors' comments: None.

- Victor Griego, Internal Audit Director provided his quarterly Director's report. He stated that the May meetings are scheduled for the entrance meetings for the external financial audit, and October meetings for the exit meetings. The FY24 exit meeting will be presented today in closed session.

    Mr. Griego provided an update on the Internal Audit operations. The department is currently going through the second round of interviews for the three finalists for an open internal auditor position and should be hiring that position in the next couple of weeks.

    The audit plan status for FY 25 is as follows. As of September 30th, the department has 13 audits on the audit plan. Four (4) have been completed and are in report writing, four (4) are in planning and fieldwork, and five (5) have not yet been assigned. In the last meeting, the Committee approved the Non-Standard Payment Audit. The department is currently in the follow up process to verify recommendations that are being implemented. Audits of the Anderson School of Management and Office of Community Health are both in the report writing phase. The department plans to have those done to present in February. Internal Audit has also initiated the annual audit of the President's Travel, Entertainment, and Other Expenses. That's a quick audit that has historically been clean, so that should be finalized and ready to present in February as well. Planning procedures have been initiated for an audit of the University IT Disaster Recovery Plan, and the department also just initiated an audit for Athletics Administration.

    Mr. Griego provided a briefing on the complaint status from EthicsPoint. The department has 49 cases for FY 25. Eight (8) have been completed and closed, 38 are in planning and fieldwork, and three (3) are unassigned. Of the eight (8) that have been closed during FY 25, as of October 15th, one (1) was substantiated, and seven (7) were unsubstantiated.

The FY 24 external audit has been completed, and the external auditors will be presenting it in closed session. The Controller's Office communicated to Internal Audit that there was an external audit retention survey that was sent out to 33 individuals at Health Sciences, Main Campus and the component units. 58% of the participants responded and 100% of them had a favorable survey for the external auditors. Therefore, the Controller's Office is going to retain the external auditors for the third year contract option. That will be coming to the committee during the May meeting for approval.

The Health System internal audit function, CLA, does not have any reports to present for this cycle, but they will be providing a status on the audit plan for FY 25 in closed session.

Regents Policy 7.3 requires the Internal Audit Director give a report to the committee regarding any external reviews that are being done by agencies for contracts and grants. This is for informational purposes only; the Director is usually not involved in these audits. There are seven (7) to report for this cycle. The Department of Justice audited an award to the HSC Biochemistry Department, and the period covered from fiscal years 2018 to 2024. They didn't report any findings on this audit. The Los Alamos National Labs also completed an audit of all Los Alamos awards at various HSC departments. The period for the audit included fiscal year 2022. Once again, they didn't have any reported findings. So, both of those audits were clean audits.

Two others from Sandia National Labs were: 1) various awards for Main Campus and HSC purchase orders for an audit period of fiscal years 2019 - 2021; and 2) expenditures for fiscal years 2022 and 2023. They did issue potential questioned costs for the audits, but UNM is challenging the findings that they had. Currently, there's no requirement to return any funds. Regent Reyes asked if it was Sandia National Labs that had that finding. Mr. Griego replied yes.

There was also one from the National Science Foundation (NSF). They had three (3) audits covering various time periods and contracts and awards. That audit also has reported potential findings of questioned costs and UNM is currently working with the NSF audit resolution to try to resolve those findings as well. There is nothing definite as far as reported findings and UNM is challenging all reported findings.

Regent Reyes asked about the DOJ audit – what triggers that? Mr. Griego replied that one was under the Health Sciences Center Biochemistry Department. Basically, the funding agency can elect to have an audit. Sometimes the agency will conduct the audit, or they'll actually contract with an outside firm to do the audit. Jason Galloway, Chief Financial Services Officer, UNM Health Sciences Finance and Administration stated the DOJ is the sponsor. They used to come on site, but now they actually just do virtual. I mean. Regent Reyes asked what the award is for. Mr. Galloway replied that one specifically, was funds to do analysis. There is scanning done at OMI, and they do some studies on that. There is analysis done on different samples.

Francie Cordova, Chief Compliance Officer provided her status report to the Committee. She reported they are really working on staffing. Ms. Cordova reviewed the CEEO organizational chart and provided information on vacant positions/postings. They are primarily trying to find some relief for their investigators; their department has a difficult time keeping them. They are adding a fifth investigator as a temporary employee right now to give some relief. They just repositioned the data manager, meaning that they reclassified them. They are also having trouble keeping this position that is very key in helping identify trends. They reclassified that to a higher grade, and actually live-called all the candidates to make sure they understood what they're doing. They like the data, but they hate the subject matter. No one wants to be doing stuff on sexual assault and those sorts of things. So, they wanted to make sure they knew what they were getting into.

Sumanth, their new data person is here today. They are happy to have him. They also basically upgraded their Administrative Assistant into an Intake Coordinator role. Her role now is to meet with the parties, tell them about the process, talk to them about their options, and do some of that supportive work up front to give relief to the investigators. They hope that this will help with caseload management, as they don't see any downward trend with the numbers.

Ms. Cordova stated that numbers just continue to grow in their office in terms of the complaints coming in. This year, they have been working on a lot of policies, which they do often anyway as a best practice to mitigate risk. They finished all policies 2720, 2740, 2760 and 2765 as interim policies, but they have rewritten them now to be permanent policies. They sent them to legal on Friday, and then they will eventually go to the Policy Office. There are decision making points for the campus to give public comment.

They have also rewritten the Clery policy so it will be going out for public comment. They are finalizing their conflict of interest and conflict of commitment policies. They found the policies are sort of all over the place, not particularly consistent. One of the things they are striving for is an annual disclosure for all employees right now. High-level employees at the University and research people are required to make these disclosures, but they are recommending an annual disclosure for all employees and an electronic tool to monitor that. They are finalizing minors on campus policies. It has been primarily a passive policy up to this point, and so they are doing some work to really bring some teeth and some guts to that policy. They are finalizing the foreign gifts and contracts policy. This is the policy where the University is required to disclose any foreign source gifts or contracts that hit a threshold amount during the calendar year of $250,000. And there is some pending federal legislation to reduce that cap to $50,000, which would mean a lot more disclosures. It's getting the final touches in Legal, and it will go to the Policy Office as well. They created an electronic smart sheet for reporting - it's really complicated reporting.

UNM is under an audit from the Office of Federal Contracts right now for its affirmative action plan. Ms. Cordova stated she does not think that this is a targeted audit. It has not been on their audit cycle for a while, so she thinks it's a regular audit. The investigators will be getting the UNM data tomorrow, specifically. They are looking at Main Campus and Health Sciences Center right now. What happened last time in 2015 is they started wide and then narrowed down to faculty compensation. But they don't know what they'll be looking at - if they'll look at staff, veterans, people with disabilities, etc. All of those things are on the affirmative action plan. By the next meeting, hopefully it will have resolved. They look to see if we're in compliance with our policies. They're looking at compensation discrepancies. They want to make sure men and women, minorities, and non-minorities are all being paid substantially equal for the same work. It is a complicated process. They have broken all our job groups across the University down into what they think is apples-to-apples looks, including things like breaking down the faculty from Engineering to Arts and Sciences because there's big discrepancies between those. They created separate job groups for all of them years ago when the last audit happened. Last time when they were looking at faculty compensation, discrepancies they saw were special components that faculty had, things they were doing beyond being faculty that explain that difference in salary.

Regent Reyes asked if they're also confirming UNM's required compliance with federal policy. Ms. Cordova replied that is correct. Federal policies, federal posting laws, equal opportunity; it's a pretty holistic review. Last time, it took them a full year to resolve the audit. It is getting so close to an election cycle; it might mean a longer or shorter time, or something else. Ms. Cordova does think the investigators will be physically on campus, probably in the next few months.

They are expanding the UNM Accessibility Committee and compliance with guidance on web accessibility. The DOJ just issued new guidance on web accessibility for individuals with disabilities. They will be presenting something to the President soon, and then to this Committee, about compliance guidelines for the whole University. New Title VI regulations are likely coming in December.

People have discovered EthicsPoint, the external-facing system that can be used by anyone - internal people, visitors, people outside the University - to report anything at all across the enterprise. That's Hospital, HSC, branch campuses, main campus, Athletics, etc. This year, UNM received almost 1,550 complaints. UNM started using EthicsPoint in 2014 and revamped it a year and a half ago or so. Now it is branded with UNM branding. It was vendor branding before. Ms. Cordova and Mr. Griego oversee the EthicsPoint system, and make sure that things get to the right place. There's a lot of logic built in that will get things to the right place

already if people report in a way that makes the system do it. It's the best practice in the DOJ world, and they are glad people are using it.

Everyone else gets their cases closed pretty quickly, but CEEO and Internal Audit take a lot longer because the cases are more complex and have a lot more to them. For the most part the average is about 80 days, which is still going down even as the cases are going up. The largest areas are discrimination, sexual harassment, and sexual misconduct. CEEO's are almost 1,000 alone, and also include accommodations, which are skyrocketing now. The next big categories are Human Resources and Academic Affairs. Academic Affairs is using the system on both sides of campus now to track their cases. Others include accounting and financial, other compliance issues, research, and conflicts of interest.

If CEEO cases are removed, then Human Resources becomes the biggest driver. It is normal nationally for CEEO-types of cases to be highest. UNM allows anonymous reporting. It isn't ideal because oftentimes you can't resolve things if you don't know who's reporting. But CEEO does not do anonymous reporting much. It's just too hard to prove some sort of discrimination or sexual harassment or misconduct without knowing who people are. Without their cases, then anonymous reporting goes up really high. Almost half of the people reporting are anonymous. There are some false reports that happen in the system in some areas. They're really false cases that people were submitting anonymously. There was a period of time when they were coming in pretty routinely and those might have driven this statistic up a bit.

Title IX makes up about half of CEEO cases overall. That is all sex-based discrimination, harassment, sexual assault, etc. Race and national origin numbers have gone up since we've had the war going on. And that's also true nationally. Sexual harassment is still the biggest bucket of cases, but sexual assault is right behind. It is, again, the same nationally. Stalking and dating violence and domestic violence are the next highest amount. Since COVID, they just have not gone down. They have just been going up and up and up. It's an area where they are really working on with advocates and with others to look at prevention measures. Students were always the biggest group of people being alleged to have committed bad things in the CEEO world. For the last five years, it has always been faculty and staff. It is no longer students. They are most often accused of wrongdoing. It is now staff at 48% and faculty at 27%, so both higher than students. That is concerning. You would expect that students being younger people typically would be the drivers, but they aren't right now. Regent Reyes asked if that is nationally also. Ms. Cordova replied she is not sure that she has seen this explicitly called out in other universities' data, but she will look because it's interesting data.

Adrienne Helms, Clery Coordinator provided a Clery update. They have been very busy, so they have a lot to get to. The Clery Act is a federal consumer protection law that requires federally funded universities and colleges to publicize and outline policies and procedures related to safety and security in addition to crime statistics. The idea behind that is to allow prospective and current students and employees to make more informed decisions about whether to work or live at UNM. A large part of that is publishing the annual security and fire safety reports for each branch. Each of these reports contains annual crime and fire statistics for three calendar years and policies and procedures for the current academic year. The offenses are defined federally. For New Mexico or city numbers, you'll have to go to the city, county or the state for those. These are reports considered to have been made in good faith. They are not limited to reports involving students or employees.

The criteria is an offense that meets Clery conditions that occurred within a Clery geography and reported to a campus security authority (CSA). Crime statistics are counted in the year they were reported, and some incidents account for multiple statistics. A domestic violence incident could also qualify as an aggravated assault; one incident reflected in two statistics. The statistics are not affected by whether campus is open, time of year, who is involved, etc. It doesn't matter if it is reported to law enforcement or goes to court. It is reports that are received.

Total numbers came down from a total of 609 crimes in 2022 to a total of 506 in 2023. The rate of on campus crimes that occurred in student housing has decreased even though our resident rates have gone up. Last year, CEEO was asked for a breakdown of offenders when it came to weapons violations in particular. There was one report involving a student when it came to having a weapon. Even then, it was a student resident's guest. It was very limited to unaffiliated individuals or hospital visitors, patients, things like that. Liquor law violations went down significantly as well.

Regent Reyes asked for the definition of Clery geography. Ms. Helms responded that Clery geography is broken out into three categories, not just limited to on main campus. It does include the hospital and all of North and South Campus in addition to Central. There are non-campus properties that UNM controls across the country, for example student trips where they stay overnight and there is a contract in place for students to stay. There is law enforcement outreach to solicit any reports that they received. It can be sites around town or throughout the state where UNM has off-site courses, like at a bowling alley. Public property is actually included. A lot of weapons violations come from traffic stops. Included are incidents that occur on the sidewalk closest to us, and then in the road, and then on the public right of way on the opposite side of the street. Once you enter a private business, like Frontier or the Wendy's, you're no longer in UNM's Clery geography. However, if you're getting an alert or an advisory regarding an incident, that is because law enforcement deemed it a potential threat to campus, due to some kind of intelligence that told them that the suspect left that location and there's a chance they could be coming toward campus.

Safety Week is observed every September during National Campus Safety Awareness Month. This year, once again, there were a number of very successful events. UNM partnered again with Environmental health and safety, UNMPD and APD. Events included the safety walk, bike registrations, VIN etching, Coffee with a Cop, and escalation training. There was a day dedicated to north campus activities, and that got a lot of foot traffic. This year, they also introduced an appreciation reception for their campus safety partners at the University Club. The safety walk had about 100 attendees. But this year, what was interesting is that instead of only students, which is normal, there was a lot more staff. This year, they also hosted the second annual Campus Safety Summit, which again, had a great turnout. And once again, it wasn't just limited to UNM stakeholders. There were folks from the City of Albuquerque, from APD, and a six-speaker lineup. Topics included auto theft prevention, crime trends, Campus Watch, the campus safety plan, culture of safety, and who to call. This is a very innovative and exciting program that is a network of signage and other information disseminated to make sure people in each building know exactly which numbers to call in the event of an emergency, or criminal incident, or what have you.

At the Safety Summit, they were so pleased to launch the survivors' guide to rights and options. This is a requirement of the Violence Against Women Act. It was an amendment to the Clery Act imposed through the 2013 reauthorization regulations. It is meant to be a standalone document as an excerpt of the annual security report. A lot of it is dedicated to crimes involving sexual assault, domestic violence, dating violence and stalking. In the event that a student or employee reports one of those crimes, UNM as an institution is required to provide this document as a standalone document to that victim so that they have information right then and there. They don't have to go looking for information about medical assistance, etc. Back in 2015 and 2016, the sexual misconduct and assault response team (SMART), published what we call the SMART brochure. That served the community extremely well until they looked at it last year, and they decided they could use some updating. It is now more reader friendly and can be accessed using a QR code. There is an e-book on there as well as a downloadable PDF. They are both fully accessible for people with disabilities. This is a big project. It took about 18 months to get right. If a student or employee has experienced one of these crimes, and they've got a QR code on there, as well as information about the packet that they can give directly to somebody and then print off whatever they need. It is applicable for each of UNM's branches. If they hang on to that resource, they don't need to worry about getting a different one. They'll have it at their fingertips. Of course, it's easier to update and distribute since it's online.

There are some other new Clery tools and another QR code. There is a new online CSA report form on the UNMPD website - a new annual CSA survey form, which is the annual certification asking CSAs to make sure they've reported everything from the previous calendar year. There is a crime and geography classifier tool, essentially an app that ask that provides certain prompts, and based on what you put in, it spits out the actual crime classification and geography. They are working on a new CSA training video, a new Clery geography map in the works this week, and a responsive online assessment form for the campus wide notifications to UNMPD and the emergency management team. They are also in the test phase of automating the daily crime log and daily fire log.

Beck Rivera, Deputy Chief Compliance Officer, provided the Committee with updates regarding minors on campus. The policy has been pretty passive, trusting and relying on those that are serving as program leaders for these programs that involve youth, to ensure: appropriate insurance has been purchased; the ratios of those authorized adults to the children are being followed; and, behavioral expectations are being conveyed, etc. This has pretty much been the practice since it was implemented in March 2016. In fact, the policy has only undergone one revision in 2018. Over the last about year and a half, they reconvened the Minors on Campus Committee to perform some research as to what other institutions are doing in terms of best practices and what risks and liabilities have been identified that maybe weren't contemplated in the current version of the policy. They proposed a wealth of changes, and CEEO started presenting coverage items such as transportation expectations to constituents in April. In the current version of the policy, there are no behavioral expectations or practices with regard to transportation.

Another facet of the policy that isn't currently contemplated is pickup and drop off procedures, and so they propose that the program leader spell out the manner in which they are releasing children and care of their authorized pick up person. There is discussion with regard to medication management: proposed language inside of the policy to discuss requirements to document where that medication will be stored; who is permitted to hold onto it/dispense it; and, also calling out the ability for the program leaders to get in contact with the ADA coordinator if there are other accommodations that are required. Additionally, with regard to insurance, proposing an additional layer of insurance for programs that might have overnight stays. CEEO has proposed some changes to the background checks that are very explicit in terms of what background checks should involve, especially for those external organizations that wouldn't be going through UNM Human Resources to get their background checks. There is a draft code of conduct that all authorized adults would review and sign, as well as a code of conduct for the youth who are actually participating in the program so that they can review with their parent or guardian.

The second component of our minors on campus work is working with a vendor to create a platform to collect all of the verifications, background checks, releases, waivers, and the medication management forms all into one place. Not only will this serve as an opportunity for the parents to sign up their kids for various programs or activities or camps, it provides an opportunity to verify on the back end how many youths are in particular programs. In the unfortunate event of an emergency, there is a receptacle to very acutely look at what programs are on any campus. It is actually a program that's being used by Athletics currently for their camps. They are excited to get the ball rolling and extend it for campus wide implementation. They are on target to have a soft launch in March. That means that they will be able to get it up and running right before the big influx of summer camps and programs.

Regent Reyes asked if the program staff are mandatory reporters the way that other staff would be. Do they have the same training that other staff have to go through? Mr. Rivera replied yes. There is a minors on campus training in Learning Central. The goal with the platform and the policy improvements is that UNM will have a much more robust training program; they'll start triaging how to get that available to other individuals as well.

There's one other section with regard to reporting. Title IX and the Clery Act are currently not acknowledged in the Policy 2205, the minors on campus policy. They want to remind those authorized adults/program leaders that just because you have a program involving youth, doesn't mean that you shouldn't be reporting alleged

sexual harassment or discrimination or potential crimes that should be routed over to the Clery coordinator. They are very excited to have proposed these changes to the Policy Office, and they are hopeful that early next year it can be vetted with our community and get approved.

Chien-chih Yeh, Audit Manager updated the Committee regarding the status of audit recommendations. The Committee approved the Non-Standard Payments (NSP) Audit with seven (7) recommendations at the last meeting. Those seven (7) recommendations were populated into this report. One of them is finalized - a revised MOU for non-standard payment processing was executed between the School of Medicine and UNM Medical Group. This recommendation is implemented. This is the only one during this reporting cycle. The other six (6) NSP recommendations are still pending. Most of them are not due, except recommendations #3 and #4. For those two recommendations, the implementation date was just two weeks ago. The auditor reached out to their management and they indicated they are implemented. That information needs to be verified by Internal Audit to make sure that is the case before it is reported back to the Committee.

The next part of the report details the other outstanding recommendations from other audits. We have talked to the Los Alamos IT folks. They are overseeing the IT recommendation. Internal Audit has communicated expectations, and they shared their plan to implement the recommendation. Internal Audit will obtain the information as soon as they provide it and will update the Committee at the next meeting. The next two (2) recommendations are for Project ECHO. They are not yet due. The last one is coming up pretty soon, so we will reach out to the auditee again and just see if they can provide updated information for reporting to the Committee at the February meeting. The remaining pending recommendations are for the Office of the Medical Investigator (OMI) audit. There are a total of seven (7) recommendations. Most of them are not due until the middle of next year. So, there's not really that much to update. Internal Audit reached out to them to see if there is any updated status, but right now, there is no new information.

By unanimous consent, the meeting went into Executive Session at 2:58 PM per the agenda.

    a. Presentation of FY24 External Financial Audit pursuant to external audit exception in RPM 1.2. (*KPMG, Moss Adams, Carr, Riggs & Ingram, and Norma Allen, University Controller*).
    b. Discussion of draft Internal Audit reports, audit work plans and information subject to attorney-client privilege pursuant to RPM 1.2 and NMSA 1978, § 10-15-1(H)(7).
    c. Discussion of limited personnel matters as defined in and permitted by NMSA 1978, § 10-15-1(H)(2).
    d. Vote to re-open the meeting.

The meeting returned to open session at 3:45 PM with certification that only those matters described above were discussed in Executive Session, and if necessary, ratification of the action taken in Executive Session.

The meeting adjourned at 3:46 PM.

Approved:

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Audit and Compliance Committee Chair

Audit and Compliance Committee remaining proposed meeting dates for Calendar Year 2025

May 7, 2025 (closed session)
May 8, 2025 (open session, Entrance Conference for FY25 Financial Statements Audit)
August 6, 2025 (closed session)
August 7, 2025 (open session)
October 29, 2025 (closed session, Exit Conference for FY25 Financial Statements Audit)
October 30, 2025 (open session)

There is no handout required for this item

(Advisors' comments)

Internal Audit Director's Status Report
Audit and Compliance Committee Meeting
February 5, 2025

Audit Committee Meeting Calendar. This schedule will accommodate the FY25 External Financial Statements Audit entrance and exit conferences. The following are the future proposed dates for the Calendar Year 2025. These dates are subject to change due to new appointment of Board and Committee Chairs.

May 7, 2025 (closed session)
May 8, 2025 (open session, Entrance Conference for FY25 Financial Statements Audit)
August 6, 2025 (closed session)
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October 29, 2025 (closed session, Exit Conference for FY25 Financial Statements Audit)
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Internal Audit Operations and Staffing. Internal Audit (IA) hired one Internal Auditor last month. The department is currently working on transitioning a student intern position into a professional intern.

Audit Plan Status. The FY24 and FY25 audit project status and hours for the current audit plan is below. The status of the proposed audit plans is for the period of July 1, 2024 through December 31, 2024 is:

Completed/Report Writing	5
Planning/Fieldwork	3
Subtotal	**8**
Unassigned	5
Total	**13**

The audit status report includes four (4) audits that were carried over from FY24. Eight (8) of 13 audits from the FY24 and FY25 audit plan have been completed or are in process. Internal Audit has currently completed the Audit of Anderson School of Management Dissolution and Compliance with Endowment Donor Intent and the annual Audit of President's Travel, Entertainment and Other Expenses.

The audit of Community Health Work Initiatives (CHWI) is in report writing and will be presented at the May meeting. Internal Audit is in the process of completing fieldwork procedures for Education Abroad Programs and Athletics Administration. Planning procedures has been initiated for an audit of IT Disaster Recovery. All audits in process resulted from the Risk Assessment, Three-Year Audit Plan, IT Risk Assessment, and EthicsPoint reported concerns.

The following is the status of the FY24 and FY25 audit plans:

Description	Status	FY25 Budgeted Hours	FY25 Actual Hours	Variance
Audit Plan				
Prior Years				
Non-Standard Payments (NSP)	Completed - Follow up	100	102	(2)
Anderson School of Management	Completed	750	793	(43)
Education Abroad Programs	Fieldwork	345	270	75
IT - Disaster Recovery	Planning	0	0	0
FY 2025 Audit Work Plan				
Office of Community Health	Reporting Writing	500	498	2
President's Travel and Entertainment FY24	Committee Presentation	350	275	75
Athletics Administration	Planning	500	110	390
Risk Assessment	Completed Unassigned	50	24	26
UNM Gallup		500	0	500
Travel (International)	Unassigned	500	0	500
College of Nursing	Unassigned	500	0	500
School of Engineering Administration	Unassigned	350	0	350
Conflict of Interest	Unassigned	250	0	250
Audit Plan Subtotal		4,695	2,072	2,623

Complaint Status. The current status of complaints assigned to Internal Audit for FY2025, as of December 31, 2024, is:

Completed/Closed	24
Planning/Fieldwork	34
Unassigned	12
Total	**70**

Complaints assigned to Internal Audit for review are those of financial related matters (i.e., fraud, theft, misuse of funds, time abuse, etc.). A confidential formal memo of Internal Audit complaint reviews is distributed to applicable UNM management and/or leadership to report outcomes of reviews and IA recommendations, if substantiated.

Department Financial Report.

IA just completed the required mid-year budget process. The FY25 adopted budget is $1,437,916, of which $1,326,858 is from the general pool, and $111,058 is from the departmental reserve. Budgeted expenses are primarily labor at $1.3 million (93%), and is reflective of a fully staffed budget. Internal Audit currently has all budgeted positions filled. Non-labor budgeted expenses primarily consist of IT services, software maintenance, and employee trainings and professional development, which total approximately $56K.

As of December 31, 2024, the department's expenditures are $579,819, and encumbrances are $407,456. Expenses primarily consists of labor, with non-labor operating expenses totaling approximately $23K.

Software maintenance is the largest non-labor expense for the first half of FY25 at $12,080. IA will be attending professional training seminars and conferences during the second half of FY25.

External Audits and Reviews. Internal Audit obtains status update information from UNM Contracts and Grants regarding external audits/reviews of various grants and contracts by various grantor agencies. At Tab #7 is the summary information as of December 31, 2024 regarding the external audits/reviews (third party financial audits) of various grants, contracts, and programs by various grantor agencies. There are currently two (2) audits/reviews to report for this reporting period.

Sandia National Labs (SNL) has one (1) audit in process covering various awards for Main Campus and HSC Purchase Orders. The audit period covers expenditures for FY22 and FY23. Results of the audit have not been received for this reporting cycle.

The National Science Foundation (NSF) completed one (1) audit of a $15 million grants awarded to UNM Main Campus. The audit period covered all expenditures since the grant's inception of 9/15/2021. The NSF did not report any major findings as a result of the audit. UNM is working on implementing corrective action related recommendations issued by NSF.

Operating Ledger Summary
Through the Month of December 2024

Organization Level 5: 676A - Internal Audit Department
Includes Contra-Accounts.

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 Allocation Gen	$1,326,858.00	$.00	$1,326,858.00	$.00	.00%	$1,326,858.00	100.00%	$.00	$.00	.00%
1900 - Reserves	$.00	$.00	$.00	$.00	.00%	$446,784.21	.00%	$.00	($446,784.21)	.00%
1901 - Budgeted Use of Reserves	$111,058.00	$.00	$111,058.00	$.00	.00%	$.00	.00%	$.00	$111,058.00	100.00%
*Total Revenue	**$1,437,916.00**	**$.00**	**$1,437,916.00**	**$.00**	**.00%**	**$1,773,642.21**	**123.35%**	**$.00**	**($335,726.21)**	**(23.35%)**
Expense										
2020 - Administrative Professional Gen	$817,075.00	$.00	$817,075.00	$61,422.96	7.52%	$368,537.76	45.10%	$368,537.76	$79,999.48	9.79%
2060 - Support Staff Salary Detail Gen	$57,691.00	$.00	$57,691.00	$4,437.80	7.69%	$26,657.74	46.21%	$31,286.49	($253.23)	(.44%)
20J0 - Student Salaries Gen	$33,275.00	$.00	$33,275.00	$1,020.00	3.07%	$7,777.50	23.37%	$.00	$25,497.50	76.63%
2110 - Fica Gen	$69,556.00	$.00	$69,556.00	$4,701.91	6.76%	$28,319.37	40.71%	$.00	$41,236.63	59.29%
2140 - Retirement Gen	$181,123.00	$.00	$181,123.00	$11,953.73	6.60%	$71,728.00	39.60%	$.00	$109,395.00	60.40%
2160 - Group Insurance Gen	$140,982.00	$.00	$140,982.00	$6,485.39	4.60%	$38,641.95	27.41%	$.00	$102,340.05	72.59%
2180 - Unemployment Compensation Gen	$591.00	$.00	$591.00	$32.92	5.57%	$197.54	33.42%	$.00	$393.46	66.58%
21A0 - Workers Compensation Gen	$963.00	$.00	$963.00	$91.96	9.55%	$480.04	49.85%	$.00	$482.96	50.15%
21J0 - Other Staff Benefits Gen	$32,349.00	$.00	$32,349.00	$2,370.99	7.33%	$14,227.06	43.98%	$.00	$18,121.94	56.02%
21L0 - Accrued Annual Leave Gen	$84.00	$.00	$84.00	$.00	.00%	$.00	.00%	$.00	$84.00	100.00%
21L1 - Catastrophic Leave Expense	$84.00	$.00	$84.00	$.00	.00%	$.00	.00%	$.00	$84.00	100.00%
3100 - Office Supplies General	$700.00	$.00	$700.00	$.00	.00%	$123.62	17.66%	$236.94	$339.44	48.49%
3110 - Books Periodicals Gen	$150.00	$.00	$150.00	$.00	.00%	$.00	.00%	$.00	$150.00	100.00%
3140 - Computer Software Gen	$223.00	$.00	$223.00	$.00	.00%	$.00	.00%	$.00	$223.00	100.00%
3150 - Computer Supplies <$5,001	$750.00	$.00	$750.00	$.00	.00%	$174.14	23.22%	$209.68	$366.18	48.82%
3170 - Custodial Supplies Gen	$500.00	$.00	$500.00	$.00	.00%	$.00	.00%	$.00	$500.00	100.00%

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

Organization Level 5: 676A - Internal Audit Department
Includes Contra-Accounts.

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
3180 - Non Capital Equipment <$5,001	$1,000.00	$.00	$1,000.00	$.00	.00%	$.00	.00%	$.00	$1,000.00	100.00%
3189 - Tagged Non-Capital Equipmnt <$5,001	$5,000.00	$.00	$5,000.00	$.00	.00%	$.00	.00%	$.00	$5,000.00	100.00%
31A0 - Business Food - Local	$600.00	$.00	$600.00	$.00	.00%	$301.43	50.24%	$.00	$298.57	49.76%
31C0 - Dues Memberships Gen	$6,000.00	$.00	$6,000.00	$1,610.00	26.83%	$2,220.00	37.00%	$.00	$3,780.00	63.00%
31J0 - Parking Permits Gen	$150.00	$.00	$150.00	$.00	.00%	$435.00	290.00%	$.00	($285.00)	(190.00%)
31K0 - Postage Gen	$30.00	$.00	$30.00	$.00	.00%	$.00	.00%	$.00	$30.00	100.00%
31P0 - Training Materials Supplies Gen	$250.00	$.00	$250.00	$.00	.00%	$.00	.00%	$.00	$250.00	100.00%
3800 - In State Travel Gen	$300.00	$.00	$300.00	$.00	.00%	$3.20	1.07%	$.00	$296.80	98.93%
3805 - Instate Travel-Per Diem State $	$125.00	$.00	$125.00	$.00	.00%	$.00	.00%	$.00	$125.00	100.00%
3820 - Out Of State Travel Gen	$5,000.00	$.00	$5,000.00	$.00	.00%	$365.98	7.32%	$.00	$4,634.02	92.68%
3825 - Out State Travel-Per Diem State $	$1,500.00	$.00	$1,500.00	$.00	.00%	$.00	.00%	$.00	$1,500.00	100.00%
3830 - Out State Trvl-Per Diem Non-State $	$500.00	$.00	$500.00	$.00	.00%	$.00	.00%	$.00	$500.00	100.00%
6000 - Telecom Charges Gen	$4,000.00	$.00	$4,000.00	$292.50	7.31%	$1,755.00	43.88%	$.00	$2,245.00	56.13%
6020 - Long Distance Gen	$40.00	$.00	$40.00	$.00	.00%	$.00	.00%	$.00	$40.00	100.00%
6060 - Voice Mail Box Gen	$800.00	$.00	$800.00	$50.00	6.25%	$300.00	37.50%	$.00	$500.00	62.50%
6300 - Alarm System Gen	$600.00	$.00	$600.00	$11.25	1.88%	$67.50	11.25%	$.00	$532.50	88.75%
6340 - Auditing Services Gen	$15,000.00	$.00	$15,000.00	$.00	.00%	$.00	.00%	$1,186.03	$13,813.97	92.09%
63A0 - Conference Fees Gen	$8,400.00	$.00	$8,400.00	$.00	.00%	$500.00	5.95%	$.00	$7,900.00	94.05%
63A2 - Seminars/Training Fees	$4,000.00	$.00	$4,000.00	($352.00)	(8.80%)	$1,056.00	26.40%	$.00	$2,944.00	73.60%
63C0 - Copying Gen	$75.00	$.00	$75.00	$.00	.00%	$.00	.00%	$.00	$75.00	100.00%
69Z0 - Other Professional Services Gen	$12,000.00	$.00	$12,000.00	$33.18	.28%	$122.31	1.02%	$6,000.00	$5,877.69	48.98%

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Organization Level 5: 676A - Internal Audit Department
Includes Contra-Accounts.

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
7000 - Plant Repairs Maintenance Gen	$1,000.00	$.00	$1,000.00	($792.00)	(79.20%)	$34.00	3.40%	$.00	$966.00	96.60%
70E0 - Computer Hardware Maintenance	$850.00	$.00	$850.00	$.00	.00%	$.00	.00%	$.00	$850.00	100.00%
70E1 - Computer Software Maintenance	$25,000.00	$.00	$25,000.00	$.00	.00%	$12,080.73	48.32%	$.00	$12,919.27	51.68%
70F0 - Equipment Rent Expense Gen	$2,000.00	$.00	$2,000.00	$401.81	20.09%	$627.63	31.38%	$.00	$1,372.37	68.62%
80K0 - Banner Tax	$800.00	$.00	$800.00	$12.55	1.57%	$201.67	25.21%	$.00	$598.33	74.79%
80K2 - Foundation Surcharge	$6,800.00	$.00	$6,800.00	$468.86	6.90%	$2,883.67	42.41%	$.00	$3,916.33	57.59%
*Total Expense										
	$1,437,916.00	$.00	$1,437,916.00	$94,253.81	6.55%	$579,818.84	40.32%	$407,456.90	$450,640.26	31.34%
Report Total Revenue:	$1,437,916.00	$.00	$1,437,916.00	$.00	.00%	$1,773,642.21	123.35%	$.00	($335,726.21)	(23.35%)
Report Total Expense:	$1,437,916.00	$.00	$1,437,916.00	$94,253.81	6.55%	$579,818.84	40.32%	$407,456.90	$450,640.26	31.34%
Report Net:	$.00	$.00	$.00	($94,253.81)	.00%	$1,193,823.37	.00%	($407,456.90)	$786,366.47	.00%

Parameters:
Organization Level 5: 676A - Internal Audit Department
Includes Contra-Accounts.

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Granting Agency/Entity	National Science Foundation (NSF) (2)	Sandia National Labs (SNL)
Contract/Grant/Program Title	2RTJ4	All SNL POs
Contract/Grant Period	09/15/2021-08/31/2026	Various - Audit covers expenditures for FY22 and FY23
Contract/Grant Total Amount	$14,999,681.00	Various - Audit covers expenditures for FY22 and FY23
Department	TN-Transformation Network	Various
Audit/Exit/Final Report Issued	1/19/2024	
Audit/Review Major Finding, if any	No major findings; Here are the recommendations: 1) UNM Update effort reporting policies to reflect Uniform Guidance instead of OMB Circulars. 2) Effort reporting processes be updated with new APEX system. 3) UNM update policies and procedures for consultants to include cost/price analysis on prospective consultants. 4) UNM provide guidance on conducting debarment and suspension checks in consultant policies and procedures to insure consultants or vendors are viable to perform on federally sponsored projects and include close out process for agreements.	

Corrective Action Plan, if any	1) The change to policy that will remove the OMB Circular guidance references has been approved by the Research Policy Committee in their April 12, 2024 meeting. It has now been forwarded to the Faculty Senate for their review and approval. 2) In a February 26, 2024 meeting, the committee working on the new APEX Effort Reporting system was informed that a decision was made by upper management that we would not be transferring to the new system after all, but would continue to utilize our current Banner system. No additional updates are required based on this decision. 3) Procurement Services has stated that their terms and conditions will be updated with your recommendations this month. 4) Per our Procurement Services, the process includes verification by Accounts Payable and P-Card (purchasing credit cards) for all vendors including consultants when a vendor is established or modified in any way. Then verification takes place when a requisition/purchase order and invoice is generated.	
Planned Implementation Date		
Campus	Main	Main, HSC and Branches
Comments	January 2025 - NSF desires to meet concerning the Procurement concerns as communication does not satisfy the NSF audit representative. A meeting is being set up in January 2025 with NSF's representative, Procurement, Controller, Deputy Controller, and CGA Assoc. Controller.	In process - Auditors turn over their conclusions to the Contract Audit Team who then decides how much UNM owes on each contract. No communication has been made from this team.

**OFFICE OF
COMPLIANCE, ETHICS
& EQUAL OPPORTUNITY**

CEEO Update

UNM Board of Regents

Compliance and Audit Committee

February 6, 2025

Clery Act Compliance and the Stop Campus Hazing Act

Adrienne Helms, Clery Coordinator

Office of Compliance, Ethics & Equal Opportunity

Stop Campus Hazing Act (SCHA)
December 24, 2024

- Adds hazing attributable to officially and unofficially recognized student organizations to the list of Clery Act-reportable incidents (January 1, 2025)

- Defines "hazing" and "student organization" for the purposes of issuing annual crime statistics and ongoing disclosures

- Policy statement requirements

SCHA-required Policy Statements
June 24, 2025

- How to report hazing

- UNM's investigation and adjudication process

- Applicable state, local, and tribal hazing laws

- Programs to prevent and raise awareness around hazing

- UNM Policy Against Hazing: [Student Code of Conduct](#)

Campus Hazing Transparency Report
December 24, 2025

- Biannual

- More in-depth explanation of hazing violations attributable to officially recognized student organizations

- Published or updated as needed

- Collection of violation incidents begins July 1, 2025

Proposed State Legislation

- Makes hazing by officially and unofficially recognized student organizations a crime in New Mexico

- Penalties for hazing and failing to report

- Prevention education program requirements (would begin Fall term 2025)

- Hazing Prevention Committee

Campus Partners

- Dean of Students Office
- Student Activities Center
- Fraternity & Sorority Life
- Athletics
- ROTC
- Recreational clubs
- ASUNM, GPSA
- Student support sites

- Student support sites
- Policy Office
- Human Resources
- Office of the Provost
- Office of Academic Affairs, Health Sciences Center
- UNM Police
- UNM Branch Campuses

Title IX Update

Francie Córdova, Chief Compliance Officer

Office of Compliance, Ethics & Equal Opportunity

Title IX Coordinator

Goodbye to Angela Catena

Marquita Booker, Interim

WittKieffer national search:

WittKieffer

Status of the Title IX Regulations

On 1/9/2025, Biden (2024) regulations were vacated by U.S. District Court in Eastern District of Kentucky (*Tennessee v. Cardona*).

What does this mean for UNM?

- Revert to 2020 UAPs 2720 and 2740. Revert all attendant documents including investigative and process documents.

- Wait for further changes in regulations from Trump administration.

Review of Title IX and NM AG Report

Structure & Communication

Uniform Policies

Training

- Resources for SA Victims
  - Survivor's Guide
    - Advocacy

Reporting & Reporting Mechanisms

Coordination Among Components

Culture & Recruiting

New Mexico Department of Justice

Digital Accessibility at UNM

Heather Jaramillo, Director of Equal Opportunity and ADA Coordinator

Office of Compliance, Ethics & Equal Opportunity

Accessibility Requirements Broadly

- Title II of the Americans with Disabilities Act and the Rehabilitation Act outline certain requirements with respect to accessibility

- As a Title II entity (i.e., a public entity), UNM's programs, services, buildings, and activities must be accessible to people with disabilities of all kinds

Digital Accessibility Specifically

- U.S. Department of Justice released digital accessibility regulations on April 8, 2024
  - Implementation deadline: April 24, 2026 for public entities with more than 50,000 participants (that's us, between enrollment and FTE); branch campuses have until April 24, 2027
- Applies to most everything digital:
  - Web content
  - Software applications
  - Mobile applications
  - Electronic documents (.pdfs, spreadsheets, word processor documents, presentation slides, etc.)

UNM's Digital Accessibility Efforts

CTL, IT, and UCAM have already made strides in built-in accessibility. Examples include:

- Built-in accessibility in the University web template

- CTL includes an accessibility module in its Online Learning Excellence Framework

- IT has obtained a .5 FTE for purposes of accessibility efforts

Institutional commitment to universal design must be leveraged.
University Policy 5320: Universal Design

UNM's Digital Accessibility Efforts

- Initial group convened in 2022 with representation from ARC, CTL, CTL, IT, UCAM and CEEO

- A broader group had kick-off meeting in December 2024, and work is beginning as regards:
  - Funding proposal
  - Policy development
  - Online course development/training for instructors on building accessible courses and accessible course materials

Pending Efforts

- Establishment of compliance implementation plan with the digital accessibility group
  - Build procurement *requirements* at front end that address accessibility
  - Built-in *requirements* for accessibility into courses and course development
  - Inventory internal digital assets/systems
  - Inventory external digital tools and obtain certification from vendors on their accessibility compliance
  - Request and obtain funding to support the digital accessibility program, for both an immediate action plan and for long-range, longer-term models

Follow Up Report - Pending
Feb 5, 2025 Open Session

No	Project Name	Report Approval Date, # of Recommenda- tions, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Last Status Update	Responsible Party
1	Project ECHO	8/3/2023, 8, M	Recommendation 2 - Timely Perform Effort Certification	Internal controls should be strengthened to ensure effort certification is completed by the due date. The Project ECHO Director should assign the pre-reviewer role to individuals more directly tied to the project, possibly the employee, and/or perform interim effort reviews, to allow for faster turnaround of the full six-month period effort certification.	Contracts and Grants are rolling out a new system and Project ECHO will be Beta Testing for them. The system will use the close of each fund to certify effort. The PI will have access to all employee efforts for the fund at the time of the closeout. The completion time for Effort Certification will be in compliance with the deadline set by HSC.	6/30/2025	Corrective action not yet due.	Sanjeev Arora, Vice Chairman: Clinical Affrs, Internal Medicine; Lynn Waln,Chief Adm Ofcr/Project ECHO
2	Office of the Medical Investigator (OMI)	5/2/2024, 9, M	Recommendation 1 - Accounting and Other Policies and Procedures	The OMI Chief Medical Investigator should: Develop a comprehensive business operations manual that outlines policies and procedures for key business processes, including, but not limited to: journal vouchers; accounts payable; accounts receivable; payroll processing and time entry; and ensuring compliance with restricted funding agreements, etc. These policies should be incorporated into a comprehensive Business Operations Manual. Conduct comprehensive training over key business processes based on a completed Business Operations Manual.	The Deputy Chief Medical Examiner (Deputy Chief Medical Examiner) will oversee and develop a Business Operations Manual, alongside the OMI Operations Directors, OMI Operations Director and accounting (OMI Accounting). The SOPs are currently in the process of being updated and compiled into a central location that currently consists of over 600 pages of material.	12/31/2025	Corrective action not yet due.	Heather Jarrell, CME, OMI
3	Office of the Medical Investigator (OMI)	5/2/2024, 9, M	Recommendation 3 - Non-Exempt Time Keeping and Reporting	The Health and Health Sciences Senior Executive Officer for Finance and Administration should work with UNM Senior Vice President for Finance and Administration to identify and implement an electronic time reporting system for OMI. Electronic time keeping would allow employees and supervisors to capture non-exempt time via a virtual time clock as well as employee and supervisor approvals before being uploaded directly into Banner for processing.	UNM, including Health Sciences, is in the process of executing a contract for a cloud-based time management system that will significantly address the challenges associated with the diverse geographical locations for the various OMI team members. The system will also provide robust reporting that will support administrative oversight to ensure accurate time entry. The expected implementation timeline is 12-18 months for the system to be fully operational. In the meantime, UNM HSC HR, will work with the director to provide intermediary steps until the time that implementation occurs.	7/1/2025	Corrective action not yet due.	Rebecca Napier, HS VP for Fin and Adm

No	Project Name	Report Approval Date, # of Recommenda-tions, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Last Status Update	Responsible Party
4	Office of the Medical Investigator (OMI)	5/2/2024, 9, M	Recommendation 4 - Adequate Employee Supervision AND Field Deputy Medical Investigators (FDMI) Job Description	The OMI Chief Medical Examiner should: Work with the EVP for Health and Health Sciences office to secure adequate financial resources to add supervisor positions that address current Supervisor-to-FDMI ratios and lack of oversight. Restructure FDMI County FDMI reporting and communication to Albuquerque headquarters for adequate oversight for day to day operations. Conduct a review of its employee activity and determine if these employees should be reclassified into more appropriate job titles/position codes. Ensure that OMI employees with an FDMI job assignment physically reside within the State of New Mexico.	The Chief Medical Examiner will work with HSC leadership to secure funding for the FDMI supervisor positions. Reorganization structure has been designed for these positions and is pending funding. The Chief Medical Examiner will work with OMI Operations Director and OMI HR Administrator to review employee duties to determine if job reclassification should be recommended. Additionally, the OMI Operations Director and the HR administrator will work with the FDMI Supervisor to verify that FDMIs reside within New Mexico and work primarily in their county of residence.	7/1/2026	Corrective action not yet due.	Heather Jarrell, CME, OMI
5	Office of the Medical Investigator (OMI)	5/2/2024, 9, M	Recommendation 5 - FDMI Scheduling and Dispatching	The OMI Operations Director should strengthen scheduling procedures to ensure scheduling is a centralized process and work is performed by an appropriate designated OMI position. In addition, internal controls should be strengthened to ensure only FDMI personnel are responding to the scene. Written communication should be distributed to FDMI staff stating that non-affiliated UNM personnel should never be dispatched to the scene as an FDMI representative.	The Chief Medical Examiner will work with the Operations Director and the Field Investigations Supervisor to strengthen scheduling procedures, which are limited by lack of adequate quantity of field investigators to cover all counties; more specifically, the northeastern quadrant of the state lacks adequate coverage. The Chief Medical Examiner will work with the Operations Director and the FDMI Supervisor to provide written communication and a SOP to address that only FDMIs employed by the OMI will be dispatched to scenes.	5/1/2025	Corrective action not yet due.	Heather Jarrell, CME, OMI
6	Office of the Medical Investigator (OMI)	5/2/2024, 9, M	Recommendation 6 - Indigent Burial Program and Personal Effects	The OMI Chief Medical Examiner should work with the Board of Medical Investigators, which does have mortuary representation on the Board, to develop appropriate procedures addressing the delivery of personal effects of decedents buried under the indigent burial program.	The Chief Medical Examiner will work with UNM Legal Counsel to ensure that the plan for personal effects of unclaimed decedents released to the county operates within the confines of state law. The Chief Medical Examiner will work with the NM Association of Counties to communicate the plan for all counties, including the timeline for carrying out the plan.	5/1/2025	Corrective action not yet due.	Heather Jarrell, CME, OMI

No	Project Name	Report Approval Date, # of Recommenda-tions, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Last Status Update	Responsible Party
7	Office of the Medical Investigator (OMI)	5/2/2024, 9, M	Recommendation 7 - Monitoring Contractor Performance	The Chief Medical Examiner should develop and implement a periodic Performance Audit Program for its decedent transportation vendors and contractors. Elements of a vendor monitoring and performance audit program should include, but not be limited to: Review of the contractor's employee policies and procedures as they relate to those employees that will be providing services to/for OMI. Review of vendor's performance obligations. Annual review of billed mileage.	The Chief Medical Examiner will work with OMI Accounting and the Operations Director to develop a plan to internally audit decedent transportation vendors on a periodic, scheduled basis.	5/30/2025	Corrective Action not yet due.	Heather Jarrell, CME, OMI
8	Office of the Medical Investigator (OMI)	5/2/2024, 9, M	Recommendation 8 - Conflict of Interest Disclosures	The Chief Medical Examiner should implement a process for addressing conflict of interest disclosure and conflicts of commitment. Processes should require employees with financial conflicts of interest - disclosures should be made to the Purchasing office via the conflict of interest disclosure form. In addition, FDMI employees should undertake a policy review of conflict of interest and conflict of commitment policies.	The Chief Medical Examiner will work with OMI Operations Director, OMI HR Administrator, and the FDMI Supervisor, to request conflict of interest disclosures and policy review.	11/1/2024	Internal Audit is in the process of verifying implementation of this recommendation.	Heather Jarrell, CME, OMI
9	Non-Standard Payments (NSP)	8/8/2024, 7, M	Recommendation 1 - Non-Standard Payment Business Process Manual	The Executive Vice President for Finance and Administration Office should develop and implement a comprehensive NSP business manual that outlines policies, specifically UAP policies 2000 and Faculty Handbook Policy 140. The manual should also provide guidance and requirements to departments, employment areas, and payroll personnel involved in processing each NSP type.	Human Resources and Health and Health Sciences administration will partner with the employment areas (EA) to create a centralized repository for NSP processing standards utilizing the Employee Knowledge Base. The Employee Knowledge Base is an existing centralized repository for personnel action processing guides, including ePAF-based transactions. Each EA will be responsible for creating their processing guide, consistent with the applicable policies, to include documentation, approval standards, and systematic changes and process improvements identified through the process review referenced in Recommendation 2.	6/30/2025	Corrective action not due yet.	Teresa Costantinidis, EVP Finance & Administration

No	Project Name	Report Approval Date, # of Recommenda-tions, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Last Status Update	Responsible Party
10	Non-Standard Payments (NSP)	8/8/2024, 7, M	Recommendation 2 - System for Non-Standard Payment Process	The Executive Vice President for Finance and Administration office should develop and implement a system for the processing and approval of NSP disbursements. The system should provide a centralized location with the ability to upload and house supporting documents. In addition, the system will strengthen internal controls by improving the review and approval process for NSPs disbursed throughout the University. An implemented system may also perform edit checks and other automated functions.	Human Resources and Health and Health Sciences administration will partner with the employment areas (EA) to engage the Project Management and Improvement Office (PMIO) to conduct Lean methodology-based process reviews to document NSP processing standards across employment areas and identify areas for process improvements, including utilizing available technology solutions. While the responsible parties agree that technology solutions are needed to improve NSP processing, they are committed to implementing process improvements using currently available systems (ex. Banner, ePAF, document management systems, financial reconciliation processes). Upon completion of the PMIO facilitated process review, the responsible parties will have identified and implemented the appropriate technology solutions and data entry standards for NSPs across all applicable employment areas.	6/30/2025	Corrective action not due yet.	Teresa Costantinidis, EVP Finance & Administration
11	Non-Standard Payments (NSP)	8/8/2024, 7, M	Recommendation 3 - NSP Documentation	Internal Controls surrounding documentation supporting NSPs should be strengthened. The Executive Vice President for Finance and Administration office should require completeness of supporting documents for all payments. In addition, documentation submitted with approved NSPs should be sufficient for the employment area reviewer and payroll to recalculate an NSP disbursement for accuracy.	Human Resources and Health Sciences administration will coordinate an effort with all applicable employment areas (EAs) to inform the EAs of the recommendations from the audit, actions needed to support the PMIO Lean process review, and to reinforce NSP documentation and approval requirements. The EAs will be responsible for reviewing and updating NSP processing documentation, including the standards for sufficient supporting documents. The EAs will be responsible for communicating these standards to their applicable departmental clients and leadership. Health and Health Sciences administration will be responsible for identifying, documenting, and communicating documentation standards for clinical faculty payments. The EAs and payroll will review and update internal standard operating procedures to include a review and retention of NSP documentation within personnel file maintenance systems.	10/15/2024	Management believes that the recommendation is implemented; however Internal Audit is working with the auditee to verify.	Teresa Costantinidis, EVP Finance & Administration

No	Project Name	Report Approval Date, # of Recommenda-tions, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Last Status Update	Responsible Party
12	Non-Standard Payments (NSP)	8/8/2024, 7, M	Recommendation 4 - Formally Documented Approvals	Internal Controls surrounding NSP approvals should be strengthened. NSPs should not be processed unless documented approval is provided for the approved NSP amount. The Executive Vice President for Finance and Administration should submit formal communication to employment areas and Payroll indicating NSPs should not be processed without first verifying required approvals have been obtained.	Human Resources and Health and Health Sciences administration will coordinate an effort with all applicable employment areas (EA)s to inform the EA of the recommendations from the audit, actions needed to support the PMIO lean process review, and to reinforce NSP documentation and approval requirements. The EAs will be responsible for reviewing and updating NSP processing documentation, including the requirement for documented approvals. The EAs will be responsible for communicating these standards to their applicable departmental clients and leadership. Health and Health Sciences administration will be responsible for identifying, documenting, and communicating approval requirements for clinical faculty payments.	10/15/2024	Management believes that the recommendation is implemented; however Internal Audit is working with the auditee to verify.	Teresa Costantinidis, EVP Finance & Administration
13	Non-Standard Payments (NSP)	8/8/2024, 7, M	Recommendation 5 - Accuracy of Documentation and Account Coding	Internal controls should be strengthened to ensure documentation is accurate and NSPs are recorded to the appropriate account coding. Departments should verify accurate information related to the disbursement is documented in the EPAF system prior to submitting an NSP to the area of employment for review. Area of employment reviewers should have access to all NSP supporting documentation to confirm accuracy of details of the NSP, such as: accurate end date, Job Code, and Organization Code.	Payroll will provide guidance to EAs as to the appropriate use of account and earn codes based on the type of payment and work performed. Human Resources and Health and Health Sciences administration will coordinate an effort with all applicable EAs to inform the EA of the recommendations from the audit, actions needed to support the PMIO Lean process review, and to reinforce NSP documentation and data entry standards. The EAs will be responsible for reviewing and updating NSP processing documentation and standard operating procedures to reflect data entry standards and appropriate account code and earn code usage. The data entry standards will be identified through the PMIO Lean process review. The data entry standards will be documented in the centralized process repository identified in recommendation 1. The EAs will be responsible for documenting and communicating data entry standards to their applicable departmental clients and leadership.	12/31/2024	Management believes that the recommendation is implemented; however Internal Audit is working with the auditee to verify.	Teresa Costantinidis, EVP Finance & Administration

No	Project Name	Report Approval Date, # of Recommenda-tions, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Last Status Update	Responsible Party
14	Non-Standard Payments (NSP)	8/8/2024, 7, M	Recommendation 6 - Training for NSP Processing and Review Procedures	The Executive Vice President for Finance and Administration should develop and implement a training curriculum for the NSP process. The training should focus on key elements for initiating, reviewing, and approving NSPs before being disbursed. Training curriculum should provide guidance to area of employment reviewers on the use of available Banner reports for reviewing details of NSP activity, including Index, Organization Code, Suffix, etc. In addition, training should also provide information on types of NSPs, completing required documentation to initiate an NSP, and review and approval requirements.	The Executive Vice President for Finance and Administration agrees with the recommendation to improve NSP training for department users and approvers. The Human Resources' Employee and Organizational Development (EOD) department will review and update current training required of end users prior to submission of the ePAF originator and approver BAR roles. The updated training will include reinforcement of the processing standards applicable across employment areas, including documentation and approval standards, and reference to the centralized repository for EA processing guidelines.	6/30/2025	Corrective action not due yet.	Teresa Costantinidis, EVP Finance & Administration

MEETING ADJOURNMENT