

# BOARD of REGENTS



THE UNIVERSITY OF  
NEW MEXICO.

## AUDIT AND COMPLIANCE COMMITTEE VIRTUAL MEETING

*Thursday, May 7, 2020 9:00 am*

The University of New Mexico  
Board of Regents' Audit and Compliance Committee  
May 7, 2020 – 9:00 AM  
Virtual Meeting  
**Agenda**

**ACTION ITEMS**

1. Confirmation of a Quorum and Adoption of Agenda
2. Approval of Meeting Minutes from April 7, 2020
3. Audit and Compliance Committee Meeting dates for Calendar Year 2020. The following proposed meeting dates are being presented for Committee approval. The Committee meets in the Roberts Room. This schedule accommodates exit conference for the FY20 External Financial Statements Audit.

August 13, 2020

October 15, 2020 (Exit Conference for FY20 External Audit)

**INFORMATION ITEMS**

4. Advisors' Comments
5. Fiscal Year 2020 Financial Statements External Audit, Entrance Conference (*Moss Adams, KPMG, and Elizabeth Metzger, University Controller*)
6. Director of Internal Audit Status Report (*Victor Griego, Interim Internal Audit Director*)
7. Main Campus Chief Compliance Officer Status Report (*Francie Cordova, Interim Chief Compliance Officer; and Rob Burford, Director of Compliance*)
8. Health Sciences Center Chief Compliance Officer Status Report (*Arthur Culpepper, HSC Chief Compliance Officer*)
9. Status of Audit Recommendations (*Chien-Chih Yeh, Internal Audit Manager*)  
Implemented  
Pending

**EXECUTIVE SESSION**

10. 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 FY20 Audit Work plan, pursuant to RPM 1.2;
  - d. Vote to re-open the meeting.
11. Certification that only those matters described in Agenda item #10 were discussed in Executive Session and if necessary ratification of action, if any, taken in Executive Session.
12. Adjournment

THE UNIVERSITY OF NEW MEXICO  
 Board of Regents' Audit and Compliance Committee Special Virtual Meeting  
 April 7, 2020 – Draft Meeting Minutes

Members Present: Douglas Brown, Chair, Marron Lee, Vice Chair, Robert Doughty.

Other Attendees: Garnett Stokes, Liz Metzger, Ava Lovell, Terry Babbitt, Teresa Constantinidis, Duane Arruti, Loretta Martinez, Purvi Mody, Ari Vazquez, Victor Griego, Mallory Reviere, Amy O'Donnell.

Chairman Brown called the meeting to order at 10:08 AM.

**ACTION ITEMS:**

- The Committee approved the meeting agenda.
- The Committee approved the prior meeting minutes from February 24, 2020.
- The Committee approved the next meeting date of May 7, 2020 (Entrance Conference for the FY20 Financial Statements Audit). Chairman Brown stated it should also be a virtual meeting, as a precaution due to continued COVID-19 concerns.

**INFORMATION ITEMS:**

By unanimous consent, the meeting went into Executive Session at 10:11 AM per the agenda.

- a. That portion of meetings at which a decision concerning purchases in an amount exceeding two thousand five hundred dollars (\$2,500) that can be made only from one source is discussed and that portion of meetings at which the contents of competitive sealed proposals solicited pursuant to the Procurement Code are discussed during the contract negotiation process. The actual approval of purchase of the item or final action regarding the selection of a contractor shall be made in an open meeting. [Section 10-15-1.H(6), NMSA (1978)]

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

UNM received three proposals from audit firms bidding on the external audit. A six-person evaluation committee evaluated those proposals. Each evaluator individually evaluated and scored each proposal using the same scoring method and submitted their scores to UNM Procurement. A joint proposal submitted by Moss Adams, LLC and KPMG, LLC received the highest tabulated score.

The UNM Board of Regents' Audit and Compliance Committee unanimously approved the award of the contract for the UNM FY20 Annual Financial Statements Audit to Moss Adams, LLC and KPMG, LLC.

The meeting adjourned at 10:31 AM.

Approved:

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Audit and Compliance Committee Chairman

There is no  
handout  
required for  
this item

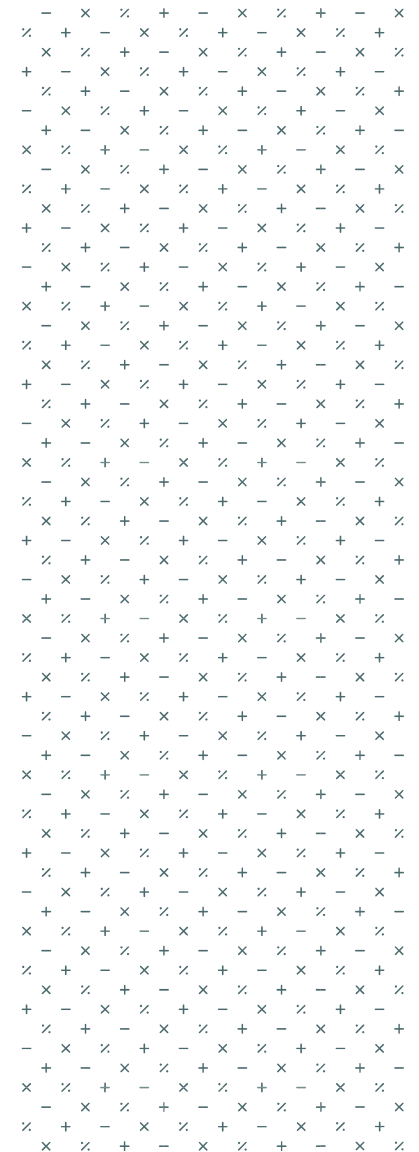
There is no  
handout  
required for  
this item



# University of New Mexico

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Entrance Conference Presentation to Audit Committee  
May 7, 2020



# Agenda

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## Audit Plan

- Your service team
- Scope
- Summary of audits to be performed
- Materiality

## Other Items

Appendix A (for your reference)

# Your Service Team

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## Moss Adams – Main Campus and Non-Clinical Operations:

- Lisa Todd, Partner  
(UNM financial statement audit, single audit and component units)
- Scott Simpson, Concurring Partner
- Sujan Bhandari and Chris Noyes, Managers (UNM financial statement audit, UNM Single Audit)
- Sheila Herrera, Senior Manager  
(STC.UNM, Lobo Development, Innovate ABQ, KNME, KUNM, and NCAA)
- Corrine Zajac-Clarkson, Senior Manager  
(UNM Foundation and Anderson Schools of Management Foundation)

## KPMG–Clinical Operations (UNM Hospital, UNM Behavioral Health, UNM Medical Group, SRMC):

- John Kennedy , Partner
- Mark McComb, Partner
- Karissa Marker, Concurring Partner
- Jaime Cavin, Managing Director
- Ruth Senior, Manager





# Scope

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## Risk-based Audit Approach:

- Specifically, significant risks of material misstatement whether due to error or fraud
- Based on our experience, discussions with management and those charged with governance

## Audit Phases:

- Internal Controls
  - Conduct testing during the year to conclude on the proper design and implementation of controls
  - Test controls for purposes of assisting us to form an opinion on the financial statements
  - IT controls testing
- Compliance and controls over Federal grant requirements
- Final Audit Testing and Reporting
  - Testing of June 30, 2020 balances
  - Testing and review of financial statement disclosures

# Summary of Audits

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## Financial Statement Audits:

- Opinion on the Government-wide financial statements of the University, includes the main campus, branches, health sciences center, hospitals, and all component units
- Moss Adams – responsible for the main campus and branches, Health Sciences Center and all components except clinical operations
- KPMG– responsible for the UNM Hospitals, Behavioral Health, UNMMG, SRMC

## Single Audit:

- Moss Adams– responsible for the federal program compliance audit for the main campus – expected to audit Student Financial Aid in 2020
- KPMG– responsible for the federal program compliance audit for the UNM Hospital and SRMC

## Professional Requirements:

- Governmental Auditing Standards issued by the Comptroller General of the United States
- Uniform Guidance
- New Mexico Office of the State Auditor – 2020 Audit Rule



# Other Items

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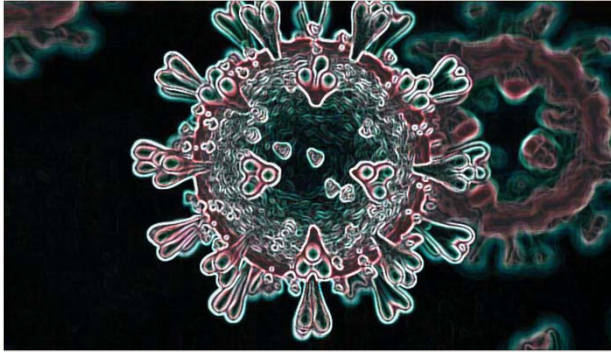
## Remote Work Environment

- We are committed to working remotely during this unique time and do not expect any significant impact to the completion of our audit and related procedures (Covid-19 information on next slides)

## Communication

- Moss Adams and KPMG schedule weekly status meetings with applicable management teams through the issuance of the audit reports
- OSA to work with Moss Adams to provide approximately 250 hours of audit staff time to main campus audit – not to exceed \$50,000 of the audit contract amount





# COVID- 19

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## OUR RESPONSE

We recognize the impact and uncertainty that COVID-19 is creating in our communities, and our hearts go out to all who are affected. Our number one priority at Moss Adams is the health and safety of our professionals, clients, and families. While our 30-plus locations remain open at this time, we're monitoring developments and taking protective steps:

**Technology to work from anywhere.** We expanded our technology capacity to ensure all employees can securely access Moss Adams networks remotely, if necessary. We're fully equipped to deploy the technology needed to serve our clients and maintain firm operations.

**Travel.** International and domestic air travel was suspended for employees.

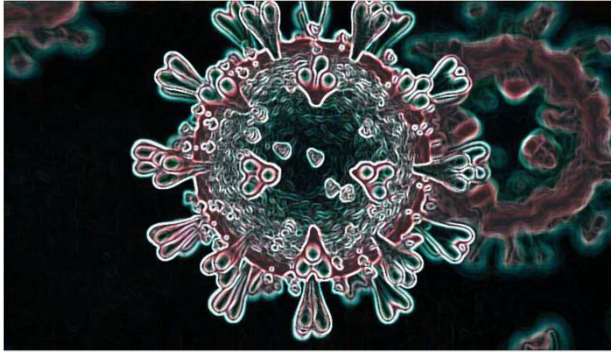
**Conferences and events.** We're cancelling or rescheduling many Moss Adams events and have discouraged attendance at external gatherings with more than 10 people through April.

**Constant monitoring.** We're closely monitoring reports from the World Health Organization; Centers for Disease Control and Prevention; and federal, state, and local agencies to align our guidelines with health authority recommendations. We're also monitoring IRS and SEC guidelines to be aware of shifting deadlines or other requirements that might impact our clients.

**Deep relationships.** During trying times, proactive, two-way communication is critical, along with creative solutions. If we need to make adjustments in how an engagement is approached—due to workplace requirements at your place or ours—we're committed to doing everything we can to make sure you get what you need.

Please visit our site on how to **Navigate a Pandemic:**  
<https://mossadams.com/covid-19-implications>





# COVID- 19

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## FEDERAL HIGHER EDUCATION RESOURCES

### **Federal Guidance for Colleges and Universities**

#### **Department of Education (ED) Guidance**

- [ED coronavirus resource page](#)
- [ED Office of Civil Rights fact sheet on civil rights and serving students with disabilities during an outbreak](#)
- [ED Title IV compliance guidance for institutions impacted by coronavirus](#)
- [FSA guidance on Federal Work Study community service requirement waiver requests](#)

#### **Office of Management and Budget (OMB) Guidance**

- [OMB memo outlining agency actions to help administrative, financial management, and audit requirements related to federal awards](#)

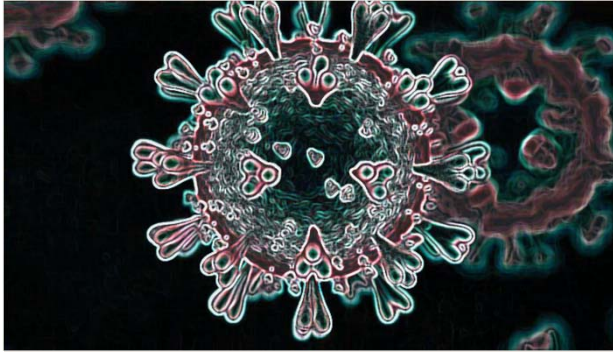
#### **Centers for Disease Control (CDC) Guidance**

- [Resources for higher education institutions](#)
- [Interim guidance for higher education administrators](#)

#### **Department of Homeland Security (DHS) Guidance**

- [Student and Visitor Exchange Program guidance for F and M non immigrant students](#)





# COVID- 19



## ADDITIONAL RESOURCES

[\*Journal of Accountancy Coronavirus Resource Page\*](#)

[\*Council on Foundations COVID-19 Resource Page\*](#)

[\*AICPA Coronavirus Resource Center\*](#)

[\*NACUBO COVID-19 Resource Page\*](#)

[\*World Health Organization COVID-19 Resource Page\*](#)

[\*SBA Disaster Loan Application for NFPs Link\*](#)



# COVID-19: Resilience and readiness

**COVID-19 is truly a unique and demanding challenge with severe human consequences. We place the highest priority on the health of our people and yours, and continue to take actions based on guidance from public health authorities.**

## Key insights for your institution

- Our team is developing and sharing insights and perspectives on actions we can all take to respond with resilience.
- Our [Audit Committee Institute](#) and [Board Leadership Center](#) is producing insights on oversight of organizations' pandemic response.
- Our [COVID-19 resource center](#) also covers topics such as financial reporting, global economic impacts, financial management, contingency planning and business continuity, and more.



## Business continuity excellence

- Our business continuity plan is working effectively, and we have taken steps to prepare for future, potentially longer-term alternative work arrangements.
- We are coordinating collaboratively with your team to best work together and will communicate frequently to keep each other informed.
- Our Heads-Up Thinking culture vision is helping to shape the way the firm responds to challenges like this to the benefit of our clients.



**COVID-19 is now a major consideration in our 2020 audit plan. We continue to work with the UNM Healthcare entities to understand the specific impacts of COVID-19 on the UNM Healthcare entities in terms of changes in key risks, activities, and processes and are recalibrating our audit plan, as appropriate. We will continue to monitor the situation and refine our plan as necessary.**

# Healthcare Industry Considerations

## Operational and Financial Impacts

- Changes to key business processes – impacts on policies and controls
  - Criticality of contemporaneous documentation to support revised protocols, decisions made, and communications with others to support audit trail
  - Recalibration of testing design, implementation, and effectiveness of certain controls
- Cash flow planning and budgeting
- Impacts on IT and security protocols
- Maintaining and monitoring compliance in remote working environments

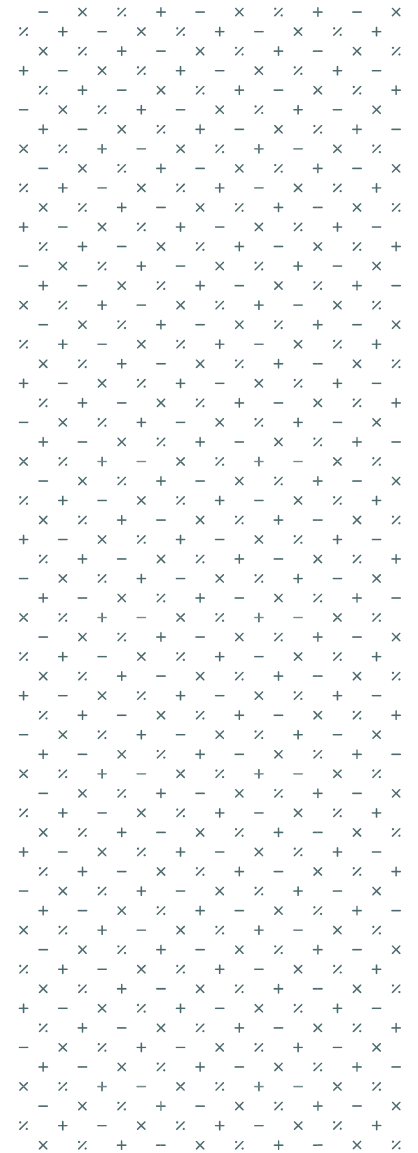
## Accounting matters

- Valuation of receivables from patients
- Changes to patient/member activities, implicit price concessions, variable consideration and related reimbursement impacts to net patient revenue
- Transactions from relief availed under stimulus programs (CARES Act, CMS advance payments, etc.)
- Presentation of incremental costs related to COVID-19 response
- Subsequent events and uncertainties disclosures
- Impacts on audit - Client and engagement team resources and timing
- All GASB pronouncement implementation dates have been pushed out a year





Thank you!



# Appendix A

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- Timeline, Required Communications and Audit Areas

# Timeline for UNM Main Campus (Includes HSC Academic Units), Component and Other Reporting Units

Entity	Planning	Interim Fieldwork	Final Fieldwork	Review Draft Financial Statement	Deliver Drafts to UNM
<b>Moss Adams</b>					
University of New Mexico	May 4 1 week	May 11 4 weeks	August 3 6 weeks	September 21 3 weeks	N/A
UNM Foundation	June 22 1 week	June 22 1 week	July 27 2 weeks	August 24 3 weeks	September 15
Anderson Schools Foundation	July 6 1 week	July 6 1 week	August 17 1 weeks	August 31 2 weeks	September 15
Science and Technology Corp	June 12 1 week	N/A	August 7 2 weeks	September 8 1 week	September 15
KNME	June 19 1 week	July 6 1 week	August 3 2 weeks	September 8 2 weeks	N/A
KUNM	June 19 1 week	N/A	October 12 2 weeks	November 5 1 week	N/A
Lobo Development	August 3 1 week	N/A	August 10 1 week	August 31 2 weeks	September 15
Lobo Energy	June 12 1 week	N/A	Last week of July 1 week	August 17 1 week	September 15
Lobo Club	June 12 1 week	N/A	August 10 2 weeks	September 8 1 week	September 15
NCAA AUP Report	August 21	N/A	October 16 1 week	November 17 1 week	N/A
ABQ Innovate	August 17 1 week	N/A	August 24 1 week	September 7 1 week	September 15
Alumni	August 17 1 week	N/A	August 24 1 week	September 7 1 week	September 15

# Timeline Healthcare Reporting Units

Entity	Planning	Interim Fieldwork	Final Fieldwork	Review Draft Financial Statement	Deliver Drafts to UNM
UNM Hospital	May 11 1 week	May 18 2 weeks	August 3 8 weeks	September 7 1 week	September 15
Behavioral Health	May 11 1 weeks	May 18 1 week	August 10 6 weeks	September 7 1 week	September 15
UNM Medical Group	May 11 1 week	May 18 1 week	August 10 6 weeks	September 7 1 week	September 15
Sandoval Regional	May 11 1 week	May 18 1 week	August 3 5 weeks	September 7 1 week	September 15

# Purpose of Audit Committee Communication

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The Auditor's Communication with Those Charged with Governance, requires:

- Communication with Audit Committee
- Pre and Post Audit communication
- Planned scope and timing
- Significant issues and findings

# Audit Responsibilities

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## Management is responsible for:

- Adopting sound accounting policies
- Fairly presenting the financial statements, including disclosures, in conformity with GAAP
- Establishing and maintaining effective internal control over financial reporting (ICFR), including programs and controls to prevent, deter, and detect fraud
- Identifying and ensuring that the Company complies with laws and regulations applicable to its activities, and for informing the auditor of any known material violations of such laws and regulations
- Making all financial records and related information available to the auditor
- Providing unrestricted access to personnel within the entity from whom the auditor determines it necessary to obtain audit evidence
- Adjusting the financial statements to correct material misstatements
- Providing the auditor with a letter confirming certain representations made during the audit that includes, but is not limited to, management's:
  - Disclosure of all significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Company's financial reporting
  - Acknowledgement of their responsibility for the design and implementation of programs and controls to prevent, deter, and detect fraud
  - Affirmation that the effects of any uncorrected misstatements aggregated by the auditor are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

# Audit Responsibilities

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The Audit Committee is responsible for:

- Oversight of the financial reporting process
- Oversight of the establishment and maintenance by management of programs and internal controls designed to prevent, deter, and detect fraud

Management and the Audit Committee are responsible for:

- Setting the proper tone and creating and maintaining a culture of integrity and high ethical standards

The audit of the financial statements does not relieve management or the Audit Committee of their responsibilities.

# Audit Responsibilities

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## Auditor is responsible for:

- Forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of the Audit Committee, are presented fairly, in all material respects, in conformity with GAAP.
- Planning and performing our audit with an attitude of professional skepticism to obtain reasonable—not absolute—assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error. Because of the nature of audit evidence and the characteristics of fraud, we are able to obtain reasonable, but not absolute, assurance that material misstatements will be detected. Our audit is not designed to detect error or fraud that is immaterial to the financial statements.
- Conducting the audit in accordance with professional standards and complying with the Code of Professional Conduct of the American Institute of Certified Public Accountants, and the ethical standards of relevant CPA societies and relevant state boards of accountancy.
- Evaluating internal controls as a basis for designing audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.
- Communicating to management and the Audit Committee all required information, including significant matters.
- Communicating to management and the Audit Committee in writing all significant deficiencies and material weaknesses in internal control identified during the audit and reporting to management all deficiencies noted during our audit that are of sufficient importance to merit management's attention. The objective of our audit of the financial statements is not to report on the Company's internal control and we are not obligated to search for material weaknesses or significant deficiencies as part of our audit of the financial statements.



# Audit Responsibilities – Other Information In Documents Containing Audited Financial Statements

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The auditors' report on the financial statements does not extend to other information in documents containing the audited financial statements, excluding required supplementary information.

We are required to:

- Read the other information to identify material inconsistencies with the audited financial statements or material misstatements of fact, and
- Make appropriate arrangements with management or the Audit Committee to obtain the other information prior to the report release date

Any material inconsistencies or misstatements of fact that are not resolved prior to the report release date, and that require revision of the other information, may result in Moss Adams or KPMG modifying or withholding the auditors' report or withdrawing from the engagement.



# Limitations to the Audit

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- The audit of the financial statements does not relieve management or those charged with governance of their responsibilities
- Audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting
- We design our audit to detect material misstatements, whether due to error or fraud
- Materiality is based on auditor judgment
- Considers both quantitative and qualitative factors

## Use of Materiality in the Audits

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- Professional standards require that we exercise professional judgment when we consider materiality and its relationship with audit risk when determining the nature, timing, and extent of our audit procedures, and when evaluating the effect of misstatements.
- Information is material if its misstatement or omission could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

# Audit Approach – Main Campus (Includes HSC Academic Units) (Moss Adams)

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## Internal controls key areas of focus:

- Cash receipting transaction cycle
- Investments
- Payroll expenditures
- Non-payroll expenditures (procurement expenditures)
- Completeness and accuracy of census data (pension and OPEB liabilities)
- Contract and grants transaction cycle
- Journal entry approval
- Financial close process
- Banner system controls
  - Test both information technology and manual controls – incorporate use of IT specialists in the audits

# Audit Approach – Main Campus (continued) (Includes HSC Academic Units) (Moss Adams)

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## Substantive Audit work key areas of focus:

- Compliance with Federal Grants and contracts
- Alternative investments valuation (UNM and UNMF)
- Accounts receivable and related revenues (student tuition and fees, Lottery scholarships, and other)
- Patient revenues (UNM Cancer Center, etc.)
- Valuation allowance for patient receivables and determination of uncompensated care
- Non-routine transactions
- Measurement of OPEB and related disclosures – updated current year valuation
- Recording of ERB net pension liability - updated current year valuation
- Measurement of Pension and related disclosures
- Derivatives valuation (UNM)
- VEBA plan
- Bonds payable, including compliance and financial statement presentation
- Compliance with bond and HUD loan guarantee covenants
- Accounting for transactions with affiliates (UNMMG, UNM Hospitals, SRMC, and other UNM component units)
- Operating expenses
- Non-operating revenues and expenses
- Follow up on prior year findings
- Financial statement presentation
- State audit rule testing

# Audit Approach – Clinical Operations (KPMG)

## Internal Controls and Substantive Audit Procedures

### Key areas of focus:

- Patient revenue cycle
- Valuation allowance for contractual discounts and uncollectible patient receivables and determination of uncompensated care
- Estimated third-party payor settlements
- Payroll
- Recognition of purchased services (physician clinical effort)
- General expenditures
- Non-operating revenues/grants and expenses
- Cash and investments
- Evaluate both information technology and manual controls – incorporate use of IT specialists in the audits
- Related party transactions between UNM, UNM Hospitals and SRMC
- Contingencies (malpractice, payor disputes, etc.)
- Financial reporting and presentation
- Debt covenant compliance
- State Audit Rule compliance test for Healthcare entities



## Key Areas – Other Component Units

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### Other Component Units

- Revenue recognition (patient revenue, investment income, contributions and other revenue sources)
- Expenditures
- Transactions with UNM
- Financial reporting and presentation
- NCAA Intercollegiate Athletics Agreed-upon procedures report
- KNME-TV and KUNM-FM Attestation reports

**Interim Internal Audit Director’s Status Report  
Audit and Compliance Committee Meeting  
May 7, 2020**

**INFORMATION ITEMS**

**Audit Committee Meeting Calendar.** The Committee meets at 9:00 AM in the Roberts Room. This approved schedule will accommodate the exit conference for the FY20 External Financial Statements Audit. The following are the future proposed dates for the remainder of calendar year 2020 for the Committee’s consideration.

- August 13, 2020
- October 15, 2020 (Exit Conference for FY20 Financial Statements Audit)

**Internal Audit Operations and Staffing.** Due to Covid-19 precautionary measures, Internal Audit is operating at limited capacity. All Internal Audit professional staff are classified as Tier 2 employees and currently working remotely. Our Student Intern is classified as the department’s only Tier 3 employee, and providing support as needed. Three (3) audits and eight (8) complaints have been the focus of Internal Audit’s projects during remote work schedules.

**Audit Plan Status.** The project status and hours report for the plan is at Tab #10c. The status of the proposed audit plan for the period of July 1, 2019 through March 31, 2020 is:

Completed	6
Committee Presentation	1
Planning/Fieldwork	4
<b>Subtotal</b>	<b>11</b>
Assigned	2
Unassigned	2
<b>Total</b>	<b>15</b>

Internal Audit should have every audit on its FY 2020 audit plan completed or assigned by the end of the fiscal year. Two audit reports are expected to be completed and presented during the August Audit and Compliance Committee meeting.

**Complaint Status.** The status of complaints assigned to Internal Audit for FY 2020, as of March 31, 2020, is:

Completed/Closed	22
Planning/Fieldwork	16
Unassigned	0
<b>Total</b>	<b>38</b>

**Department Financial Report.** At Tab #6 is the Internal Audit Department’s budget status report for your review. The FY20 adjusted budget is \$889,990, of which \$804,584 is from the



**Interim Internal Audit Director's Status Report**  
**Audit and Compliance Committee Meeting**  
**May 7, 2020**

general pooled account, \$5,406 is for 1% increase in salary adjustments, \$4,000 is reimbursements of expenditures from the University of New Mexico Hospital for sharing audit software, and \$76,000 from the departmental reserve. As of March 31, 2020, the department's actual expenditures are \$590,332, and encumbrances are \$176,305. Of the total expenditures, \$529,586 (90%) is for labor costs. Of the encumbrances, \$170,305 is for labor and \$6,000 is for non-labor operating costs. Internal Audit is expecting to finish FY 2020 under budget.

**FY 2020 Risk Assessment.** The University-Wide Risk Assessment survey was launched on April 30<sup>th</sup> through the Opinio survey system to selected faculty and staff for Main Campus, UNM Branches, HSC, and Health System areas. The survey is a key component of the risk assessment process with questions that were developed by the Risk Assessment team that includes leadership from Internal Audit, Main Campus Compliance office, HSC Compliance, and the Health Systems Internal Audit. UNM Institutional Analytics is assisting with administering the surveys and data extraction. The deadline to complete the survey has been set for May 28<sup>th</sup>. Internal Audit and the Compliance programs will use their chosen methodology for developing work plans. It is estimated the risk assessment process will be completed with proposed work plans ready by the August 2020 Audit and Compliance Committee meeting for feedback and approval.

**External Audits and Reviews.** At Tab #6 is the summary information as of December 31, 2019 regarding the external audits and reviews (third party financial audits) of various grants, contracts, and programs by various grantor agencies. There are currently three (3) reviews underway.

The Program Manager of the Defense Intelligence Agency (DIA) visited UNM on 9/17/19 to specifically review the checklist for two grant programs totaling \$3.9 million. The DIA Program Manager closed one grant and the University is awaiting further communication from the DIA on a final report or closeout documentation pertaining to both grant programs.

The National Science Foundation (NSF) visited UNM on October 3, 2019 as part of a review of a grant program totaling \$7.2 million. NSF requested grant management policies, internal control documentation, and financial reports. The NSF requested support for 43 sampled transactions representing approximately \$658K. NSF is questioning the PI's salary structure and allocation to the grant. We received a response from the department (Institute of Meteoritics) and College (A&S) as to the methodology used to determine the PI's salary. The requested information was submitted to NSF on 4/17/20 and UNM is expected to receive a draft report back soon.

The University of New Mexico Hospital and Sandoval Regional Medical Center provided 364 requested records totaling \$2.2 million to the Recovery Audit Contractor (RAC) related to patient billings. As of March 31, 2020, 143 claims with reimbursement of \$1 million was reviewed and \$148K was refunded based on the review of the claims. The remaining 221 claims are pending review and have an original reimbursement of \$788K.

During the current reporting period (January through March 2020), there were no external grant audits completed.

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
<b>Revenue</b>										
0340 - University Hospital Re!	\$4,000.00	\$0.00	\$4,000.00	\$0.00	.00%	\$2,517.16	62.93%	\$0.00	\$1,482.84	37.07%
0390 - UNMMG Spec Arrang!	\$0.00	\$0.00	\$0.00	(\$922.33)	.00%	\$472.50	.00%	\$0.00	(\$472.50)	.00%
1640 - Allocations Pooled Allo!	\$804,584.00	\$0.00	\$804,584.00	\$0.00	.00%	\$804,584.00	100.00%	\$0.00	\$0.00	.00%
1667 - Instruction and Genera!	\$0.00	\$5,406.00	\$5,406.00	\$0.00	.00%	\$5,406.00	100.00%	\$0.00	\$0.00	.00%
1900 - Reserves	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$161,394.39	.00%	\$0.00	(\$161,394.39)	.00%
1901 - Budgeted Use of Rese!	\$76,000.00	\$0.00	\$76,000.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$76,000.00	100.00%
<b>*TOTAL Revenue</b>	<b>\$884,584.00</b>	<b>\$5,406.00</b>	<b>\$889,990.00</b>	<b>(\$922.33)</b>	<b>(.10%)</b>	<b>\$974,374.05</b>	<b>109.48%</b>	<b>\$0.00</b>	<b>(\$84,384.05)</b>	<b>(9.48%)</b>
<b>Expense</b>										
2020 - Administrative Profess!	\$713,507.00	\$0.00	\$713,507.00	\$51,961.88	7.28%	\$487,523.40	68.33%	\$155,885.64	\$70,097.96	9.82%
2060 - Support Staff Salary D!	\$48,128.00	\$0.00	\$48,128.00	\$3,738.42	7.77%	\$34,586.64	71.86%	\$14,392.92	(\$851.56)	(1.77%)
20J0 - Student Salaries Gen	\$23,000.00	\$0.00	\$23,000.00	\$849.85	3.70%	\$7,476.15	32.51%	\$0.00	\$15,523.85	67.50%
20SA - Salary Adjustments	\$19,867.00	\$5,406.00	\$25,273.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$25,273.00	100.00%
3100 - Office Supplies Gener!	\$600.00	\$0.00	\$600.00	\$38.42	6.40%	\$353.42	58.90%	\$26.62	\$219.96	36.66%
3110 - Books Periodicals Gen	\$50.00	\$0.00	\$50.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$50.00	100.00%
3140 - Computer Software G!	\$150.00	\$0.00	\$150.00	\$180.00	120.00%	\$180.00	120.00%	\$0.00	(\$30.00)	(20.00%)
3150 - Computer Supplies <\$!	\$100.00	\$0.00	\$100.00	\$507.03	507.03%	\$768.60	768.60%	\$0.00	(\$668.60)	(668.60%)
3180 - Non Capital Equipmen!	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$809.98	.00%	\$0.00	(\$809.98)	.00%
3189 - Tagged Non-Capital E!	\$2,000.00	\$0.00	\$2,000.00	\$0.00	.00%	\$1,180.00	59.00%	\$0.00	\$820.00	41.00%
31A0 - Business Food - Local	\$1,200.00	\$0.00	\$1,200.00	\$174.58	14.55%	\$174.58	14.55%	\$0.00	\$1,025.42	85.45%
31B0 - Food F&A Unallowabl!	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$542.90	.00%	\$0.00	(\$542.90)	.00%
31C0 - Dues Memberships G!	\$4,000.00	\$0.00	\$4,000.00	\$1,815.00	45.38%	\$4,587.16	114.68%	\$0.00	(\$587.16)	(14.68%)
31J0 - Parking Permits Gen	\$250.00	\$0.00	\$250.00	\$0.00	.00%	\$400.00	160.00%	\$0.00	(\$150.00)	(60.00%)
31K0 - Postage Gen	\$40.00	\$0.00	\$40.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$40.00	100.00%
31P0 - Training Materials Sup!	\$200.00	\$0.00	\$200.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$200.00	100.00%
3800 - In State Travel Gen	\$800.00	\$0.00	\$800.00	\$569.02	71.13%	\$1,454.14	181.77%	\$0.00	(\$654.14)	(81.77%)
3805 - Instate Travel-Per Die!	\$151.00	\$0.00	\$151.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$151.00	100.00%
3820 - Out Of State Travel G!	\$0.00	\$0.00	\$0.00	\$1,269.11	.00%	\$3,889.81	.00%	\$0.00	(\$3,889.81)	.00%
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!	\$450.00	\$0.00	\$450.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$450.00	100.00%
39Z1 - Travel Non UNM Emp-!	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$6,192.95	.00%	\$0.00	(\$6,192.95)	.00%
6000 - Telecom Charges Gen	\$3,500.00	\$0.00	\$3,500.00	\$292.50	8.36%	\$2,632.50	75.21%	\$0.00	\$867.50	24.79%
6020 - Long Distance Gen	\$50.00	\$0.00	\$50.00	\$1.98	3.96%	\$7.92	15.84%	\$0.00	\$42.08	84.16%
6060 - Voice Mail Box Gen	\$634.00	\$0.00	\$634.00	\$50.00	7.89%	\$450.00	70.98%	\$0.00	\$184.00	29.02%

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
6300 - Alarm System Gen	\$200.00	\$ .00	\$200.00	\$11.25	5.63%	\$144.91	72.45%	\$ .00	\$55.09	27.55%
6310 - Internet Fees Gen	\$ .00	\$ .00	\$ .00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$ .00	.00%
63A0 - Conference Fees Gen	\$2,000.00	\$ .00	\$2,000.00	\$ .00	.00%	\$4,145.00	207.25%	\$ .00	(\$2,145.00)	(107.25%)
63A2 - Seminars/Training Fe!	\$7,000.00	\$ .00	\$7,000.00	\$ .00	.00%	\$1,490.00	21.29%	\$ .00	\$5,510.00	78.71%
63C0 - Copying Gen	\$100.00	\$ .00	\$100.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$100.00	100.00%
63L1 - Graphic Design Gen	\$ .00	\$ .00	\$ .00	\$ .00	.00%	\$225.00	.00%	\$ .00	(\$225.00)	.00%
63V0 - Consultant Fees Gen	\$25,000.00	\$ .00	\$25,000.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$25,000.00	100.00%
63X0 - Technical Services Ge!	\$ .00	\$ .00	\$ .00	\$ .00	.00%	\$30.00	.00%	\$ .00	(\$30.00)	.00%
69Z0 - Other Professional Ser!	\$11,500.00	\$ .00	\$11,500.00	\$699.92	6.09%	\$14,151.97	123.06%	\$6,000.00	(\$8,651.97)	(75.23%)
7000 - Plant Repairs Mainten!	\$200.00	\$ .00	\$200.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$200.00	100.00%
70E0 - Computer Hardware !	\$600.00	\$ .00	\$600.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$600.00	100.00%
70E1 - Computer Software M!	\$11,500.00	\$ .00	\$11,500.00	\$ .00	.00%	\$11,563.17	100.55%	\$ .00	(\$63.17)	(.55%)
70F0 - Equipment Rent Expe!	\$2,400.00	\$ .00	\$2,400.00	\$270.22	11.26%	\$1,870.70	77.95%	\$ .00	\$529.30	22.05%
75Z0 - Other Repairs Mainten!	\$ .00	\$ .00	\$ .00	\$ .00	.00%	\$10.00	.00%	\$ .00	(\$10.00)	.00%
80K0 - Banner Tax	\$657.00	\$ .00	\$657.00	\$58.79	8.95%	\$561.84	85.52%	\$ .00	\$95.16	14.48%
80K2 - Foundation Surcharge	\$3,250.00	\$ .00	\$3,250.00	\$312.15	9.60%	\$2,928.86	90.12%	\$ .00	\$321.14	9.88%
<b>*TOTAL Expense</b>	<b>\$884,584.00</b>	<b>\$5,406.00</b>	<b>\$889,990.00</b>	<b>\$62,800.12</b>	<b>7.06%</b>	<b>\$590,331.60</b>	<b>66.33%</b>	<b>\$176,305.18</b>	<b>\$123,353.22</b>	<b>13.86%</b>

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:	\$884,584.00	\$5,406.00	\$889,990.00	(\$922.33)	(.10%)	\$974,374.05	109.48%	\$ .00	(\$84,384.05)	(9.48%)
Total Expense:	\$884,584.00	\$5,406.00	\$889,990.00	\$62,800.12	7.06%	\$590,331.60	66.33%	\$176,305.18	\$123,353.22	13.86%
Net:	\$ .00	\$ .00	\$ .00	(\$63,722.45)	.00%	\$384,042.45	.00%	(\$176,305.18)	\$207,737.27	.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.

## External Audits and Reviews As of March 31, 2020

Granting Agency/Entity	Intelligence Community Centers for Academic Excellence (IC CAE)	National Science Foundation	CMS (Patient Billings) - RAC Requests as of March 31, 2020
Contract/Grant/Program Title	2RCY6 and 2RMR3	2RJX7 COMPRES	Medicare
Contract/Grant Period	Various; 2RCY6 ended on 9/7/19, 2RMR3 grant period is 9/28/18 through 9/27/21	06/01/17 - 05/31/22	Various
Contract/Grant Total Amount	\$3,875,199.43	\$7,200,000	N/A
Contract/Grant Amount - Current FY			N/A
Principal Investigator	Frank Gilfeather	Carl Agee	N/A
Department	Provost Office	Institute of Meteoritics	Hospital RAC Audits
Agency Audit/Review Notification Date	Defense Intelligence Agency (DIA)	National Science Foundation (NSF)	Various
Audit/Review Entrance/Visit Date(s)	9/17/2019	10/3/2019	Remote
Audit/Exit/Final Report Issued	TBD	TBD	Continuous
Questioned Cost, if any		NSF is questioning the PI's salary allocation and compensation methodology. There is no exact dollar amount questioned at this time.	N/A
Audit/Review Major Finding, if any			See Comments
Corrective Action Plan, if any			In Process
Planned Implementation Date			N/A
Campus	Main	Main	Hospital RAC Audits
Auditor if Different than Grantor			Cotiviti
Comments	DIA Program Manager closed the first grant 2RCY6. The DIA Program Manager is no longer involved as a Program Manager. We are awaiting confirmation from the PI and agency on whether or not a report will be issued at this time, or if the review is completed.	NSF is questioning the PI's salary structure and allocation to the grant. We received a response from the department (Institute of Meteoritics) and college (A&S) as to the methodology used to determine the PI's salary. We submitted this information to NSF on 4/17/20. We expect to receive a draft report back from NSF.	Provided documentation for 364 claims with reimbursement totaling \$2.2M. As of March 31, 2020, 143 claims with reimbursement of \$1.0M were reviewed. \$148K was refunded based on the review of 143 claims. There are 221 claims pending review with original reimbursement of \$788K.

# Frequently Asked Questions About COVID-19 and Your Medical Information at UNM

As UNM has moved online to prevent the spread of COVID-19, the Office of Equal Opportunity (OEO) wants to ensure you it continues to maintain regular functions with regard to investigations. We have outlined some Frequently Asked Questions about COVID-19 and medical information.

**My employer has asked me if I have tested positive for COVID-19. Is that ok?**

Yes.

An employer may ask an employee if they have tested positive or have symptoms of COVID-19 such as a low-grade fever or cough and may ask you to self-disclose.

- Such questions are permissible because an employee with COVID-19 poses a direct threat to the workplace;
- This information is confidential and must be kept outside the employee's employment file;
- Information of a positive COVID-19 test may be reported to the "appropriate official". The definition of an appropriate official is dependent on the workplace;

**Can my employer ask that I not be at work if I test positive for COVID-19 or have symptoms of COVID-19?**

Yes.

An employer can ask that you not be in the workplace until you have been determined to have "recovered" from COVID-19.

**Does UNM still have to provide me with resources and accommodations?**

Yes.

If you have tested positive for COVID-19, your employer must provide a variety of different resources. This may include reasonable accommodation under the Americans with Disabilities Act (ADA).

**Do I have to disclose other medical conditions to my employer?**

No. COVID-19 is unique and disclosure is based on this specific situation. Disclosure of other medical conditions is still not required and is protected information under federal and state law.

**What if I have an underlying condition that makes me more susceptible to COVID-19?**

You are entitled to reasonable accommodation in the workplace and should contact the UNM ADA Coordinator, Francie Cordova.

**What if I am teleworking from home, do I have to disclose symptoms of COVID-19?**

No. If you are not present in the workplace, you do not present a direct threat to the workplace. However. This changes if you have any contact with the workplace including coming in for supplies other occasional physical contact.

For additional information, please contact the ADA Coordinator, Francie Cordova at the Office of Equal Opportunity at [oeounm@unm.edu](mailto:oeounm@unm.edu) or by phone at (505) 277-5251.

For an updated resource list, please see the UNM Human Resource website at <https://hr.unm.edu/cv19>

# Frequently Asked Questions About COVID-19 and Your Civil Rights at UNM

As UNM has moved online to prevent the spread of COVID-19, the Office of Equal Opportunity (OEO) wants to ensure you it continues to maintain regular functions with regard to investigations. We have outlined some Frequently Asked Questions about COVID-19 and civil rights investigations.

## **UNM has moved to remote learning while my case is open. Will OEO move forward with my case?**

Yes. OEO will continue investigations, interviews, and meetings as scheduled through remote channels. Your case will not be dropped, nor will you be encouraged to drop your case because of UNM's response to COVID-19. There may be extenuating circumstances that cause a delay in your case, such as:

- A party has a disability that jeopardizes the fairness or accessibility of remote communication;
- A party has limited access to internet or technological resources that UNM cannot remedy;
- A party is ill or contending with an active personal or family emergency;
- UNM is facing extraordinary circumstances.

If there is a delay in your case, you will be notified by the OEO with an updated timeline.

In an effort to continue its investigative work, OEO will meet with individuals telephonically or virtually.

Furthermore, OEO continues to communicate with individuals via email through their UNM provided email address.

## **Does UNM still have to provide me with resources and accommodations?**

Yes. Whether or not you have filed a formal complaint, UNM will provide you with reasonable academic accommodations related to your experience of discrimination. You may visit the [UNM COVID-19 website](#) for additional information.

## **How does the transition to online platforms affect my civil rights and UNM policy?**


Any behavior prohibited by UNM policy is also prohibited in online forms, such as cyber-harassment, cyber-bullying that is based on a protected category, and cyber-stalking. Discrimination and harassment can take many forms, including through the use of social media, email, text messages, online chat rooms, video platforms (Facetime, Skype, Zoom, etc.), and telephonic. If you feel you are being harassed or discriminated against, we encourage you to take advantage of resources available to you.

## **I'm no longer on campus with my harasser, but I'm still worried they might contact or harass me. What should I do?**

You have a number of options to consider. You can contact the [Dean of Students](#) for a No Contact Directive. You can also work with [UNMPD](#) or local law enforcement in obtaining a temporary restraining order. The Title IX Coordinator can assist you in accessing interim measures.

You can also speak with someone, confidentially, at [CARS](#), [LGBTQ Resource Center](#), [LoboRESPECT Advocacy Center](#), [SHAC](#), [the Vassar House](#), or [the Women's Resource Center](#). Medical School learners may also speak confidentially with Diana Martinez, Director of [Learning Environment Office](#).

For additional information, please contact the Office of Equal Opportunity at [oeounm@unm.edu](mailto:oeounm@unm.edu) or by phone at (505) 277-5251.

For an updated resource list, see  [Amended Resource Guide Amid Covid.pdf](#)

**UNM - On Campus Clery Crime Comparison with Peer Institutions for 2018 Calendar**

**Year (Presentation/Report)**

Burford, Rob – Director of Compliance

University of New Mexico



The following presentation/report represents the comparison of the University of New Mexico (UNM) Peer Institutions for Clery “On-Campus” Crimes, as Chair of the Regents Doug Brown had asked about a comparison of our Peer Institutions. The report does not share all crimes that are necessary to be reported for Clery Act reporting reasons, but gives insight to how UNM compares with its peers for a number of On-Campus Clery reportable crimes.

Additionally, the following information, does not include the following Clery Geography areas:

Non-Campus and Public Property, plus does not specifically note within the chart our On-Campus Residential numbers (See Chart at end of report for Residential Housing number comparisons).

It makes the most sense to initially share a scaled down version of our Clery Reportable crimes, as some crimes are zero or minimal for most campuses, including UNM’s and

it is hard to compare our varying reportable Clery Geography areas to many of our Peer Institutions. Although, should it be requested to report all areas and crimes, I can do so.

Although, should it be requested to report all areas and crimes, I can do so.

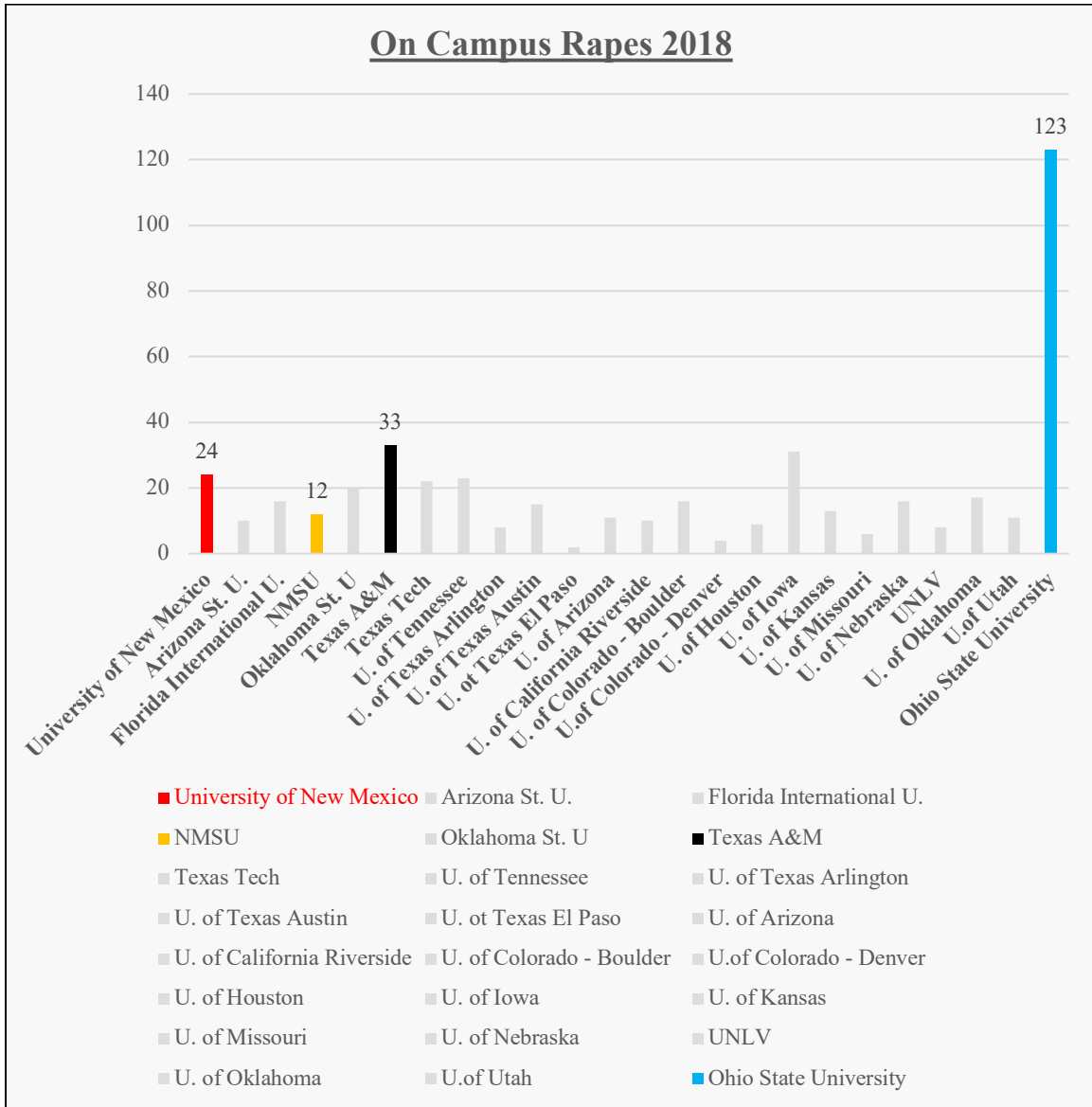
The charts that you will see below, have compared all of our listed Peer Institutions as found on the Office of Institutional Analytics site: <https://oia.unm.edu/facts-and-figures/index1.html>

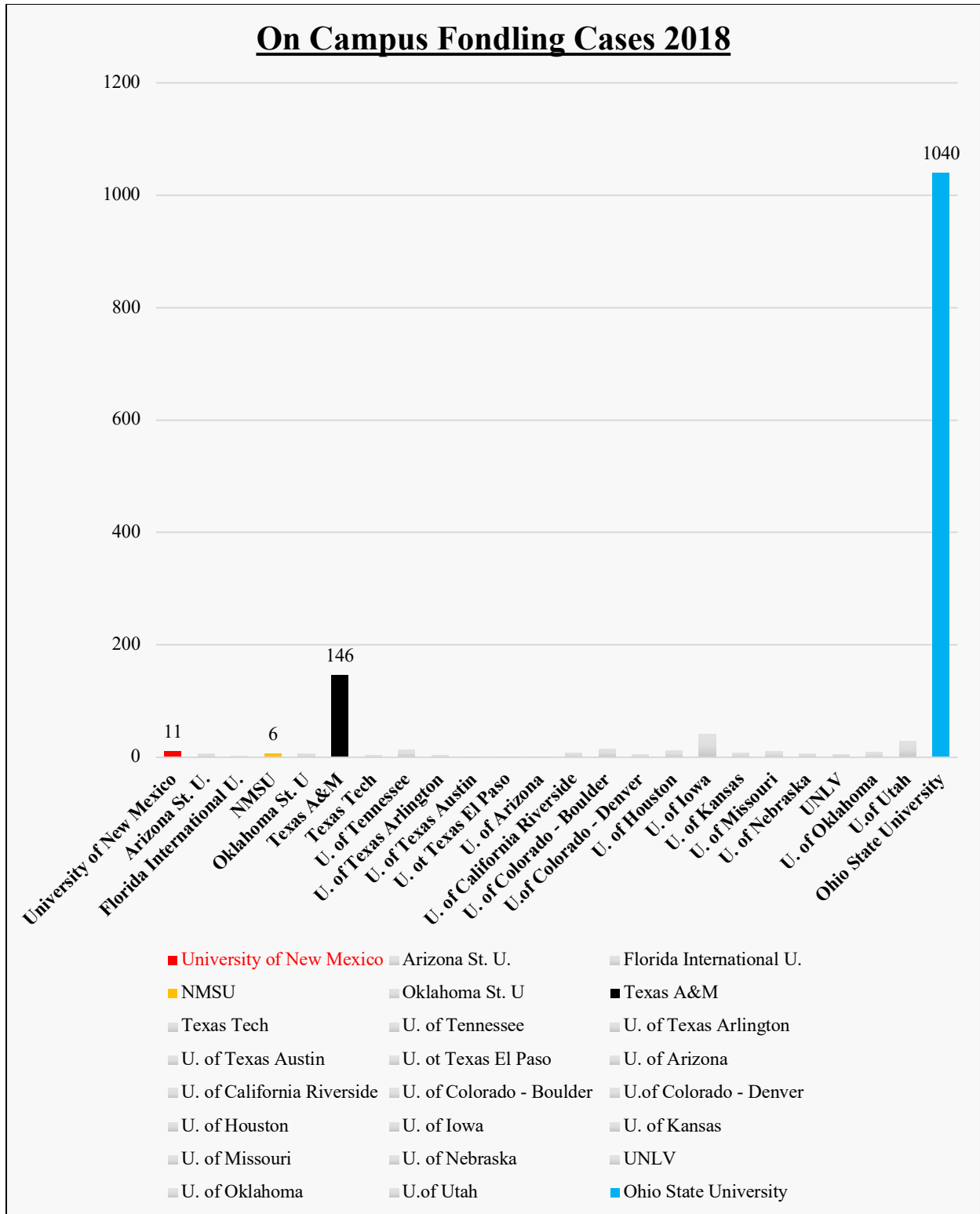
I have added the numbers of On Campus Clery crimes on each chart, for UNM, NMSU, the Peer Institution with the most On Campus Clery crimes in that category, and the campus that has the most crimes in the country for the reported category. The following key will assist to understand the meaning of each of the charts:

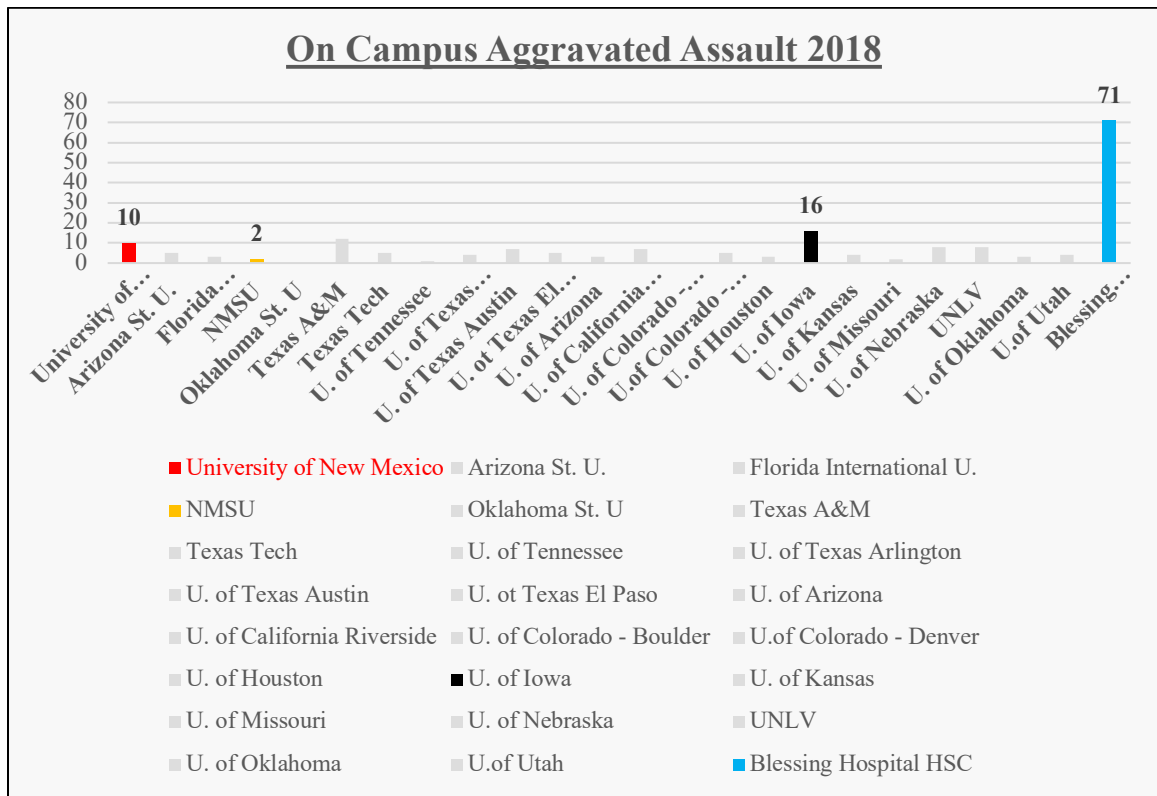
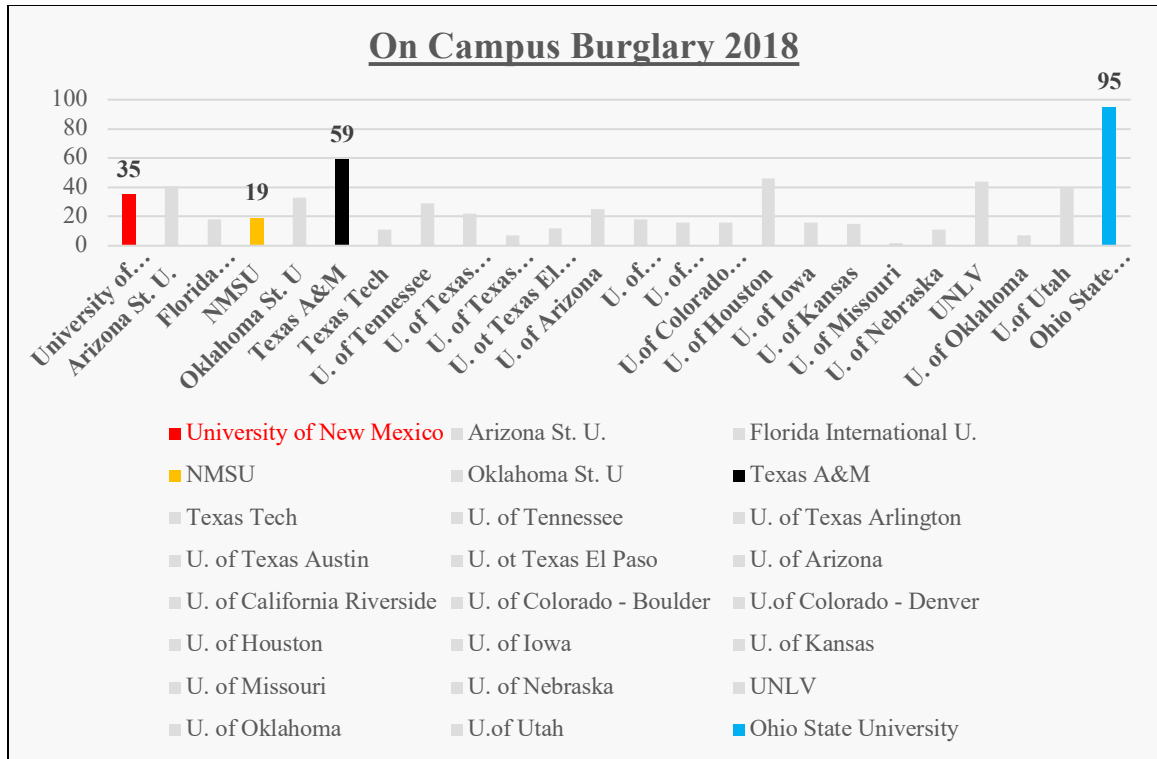
The following key will assist to understand the meaning of each of the charts:

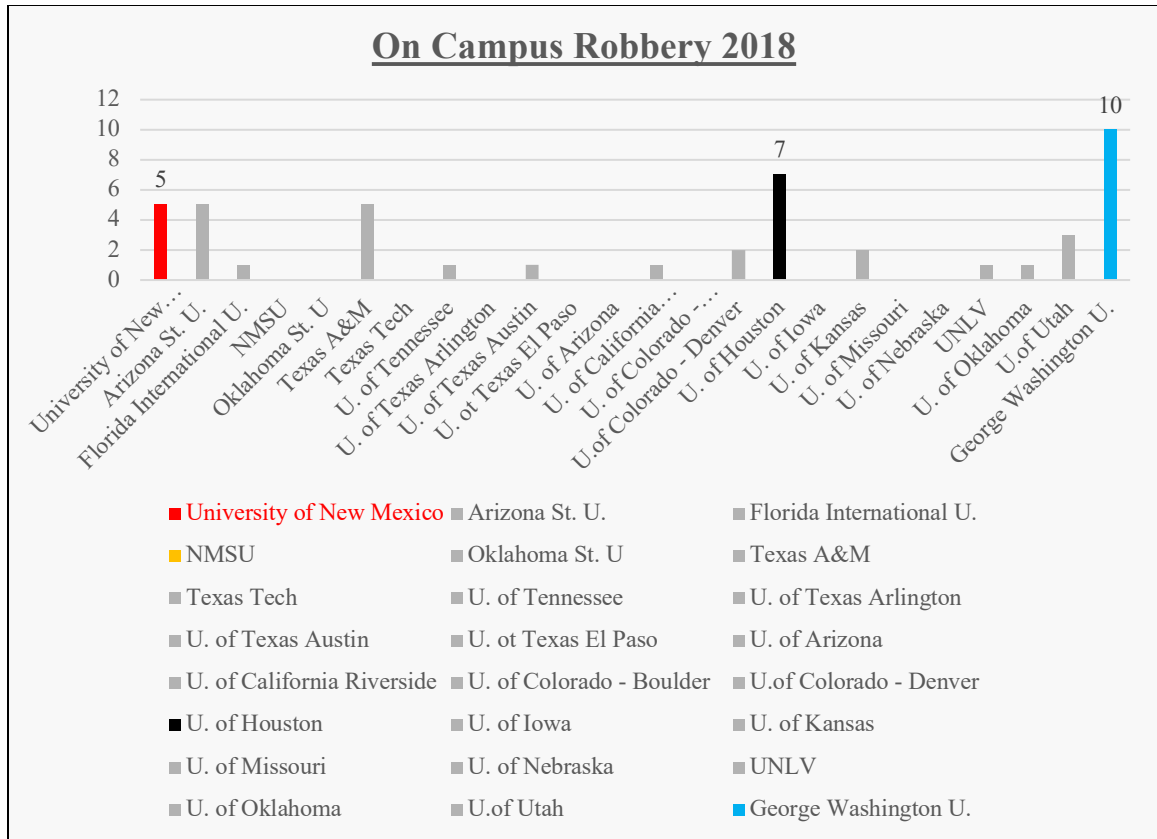
will assist to understand the meaning of each of the charts:

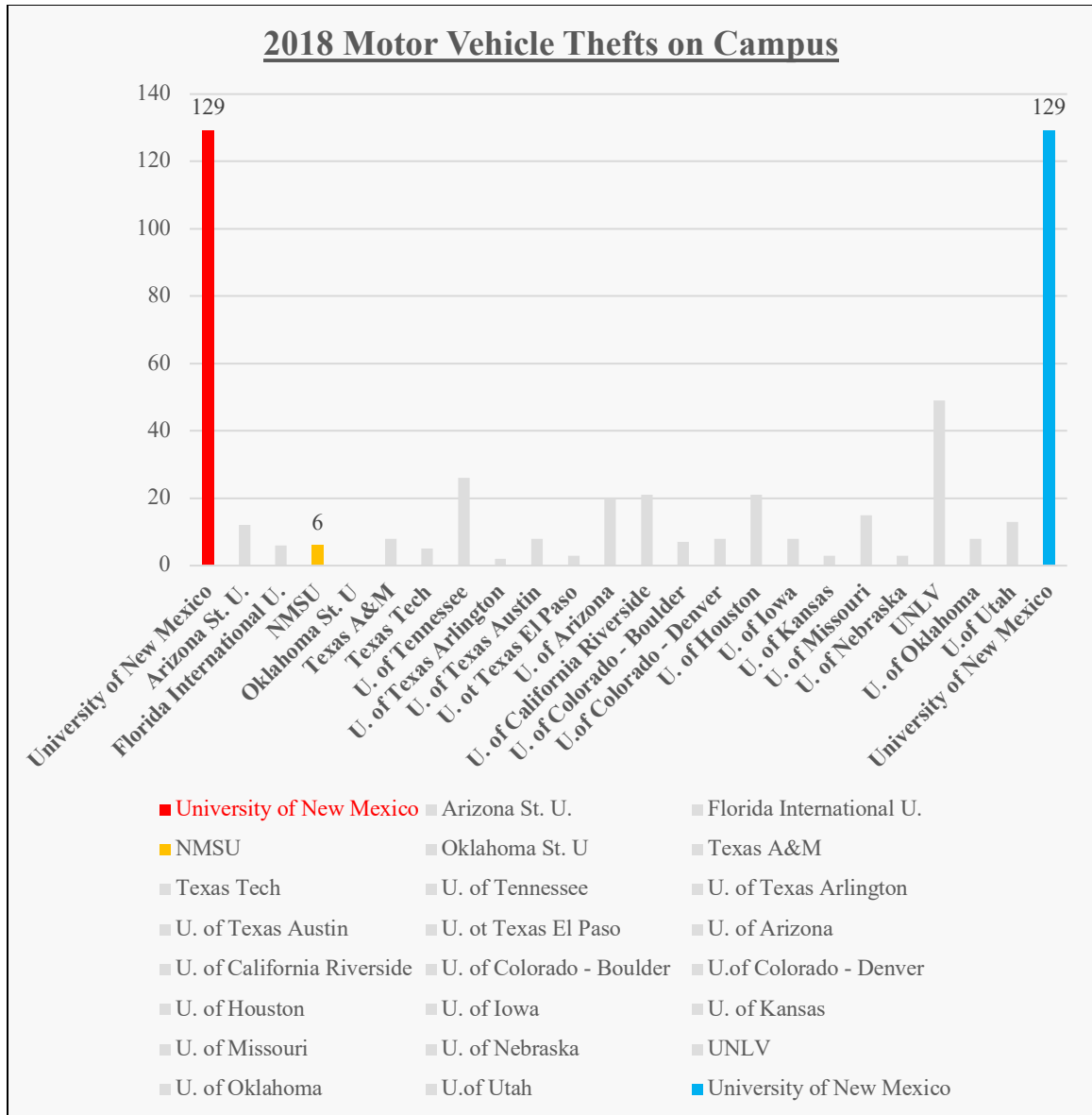
Campus	Indicator
UNM	<b>Red Ink and First Campus Listed on Each Chart, plus its column is shaded in this color</b>
NMSU	<b>Column is in this shaded color</b>
Peer Institution with Most On Campus Clery Crimes in this Category	<b>Column is in this shaded color</b>
Institution with Most On Campus Clery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

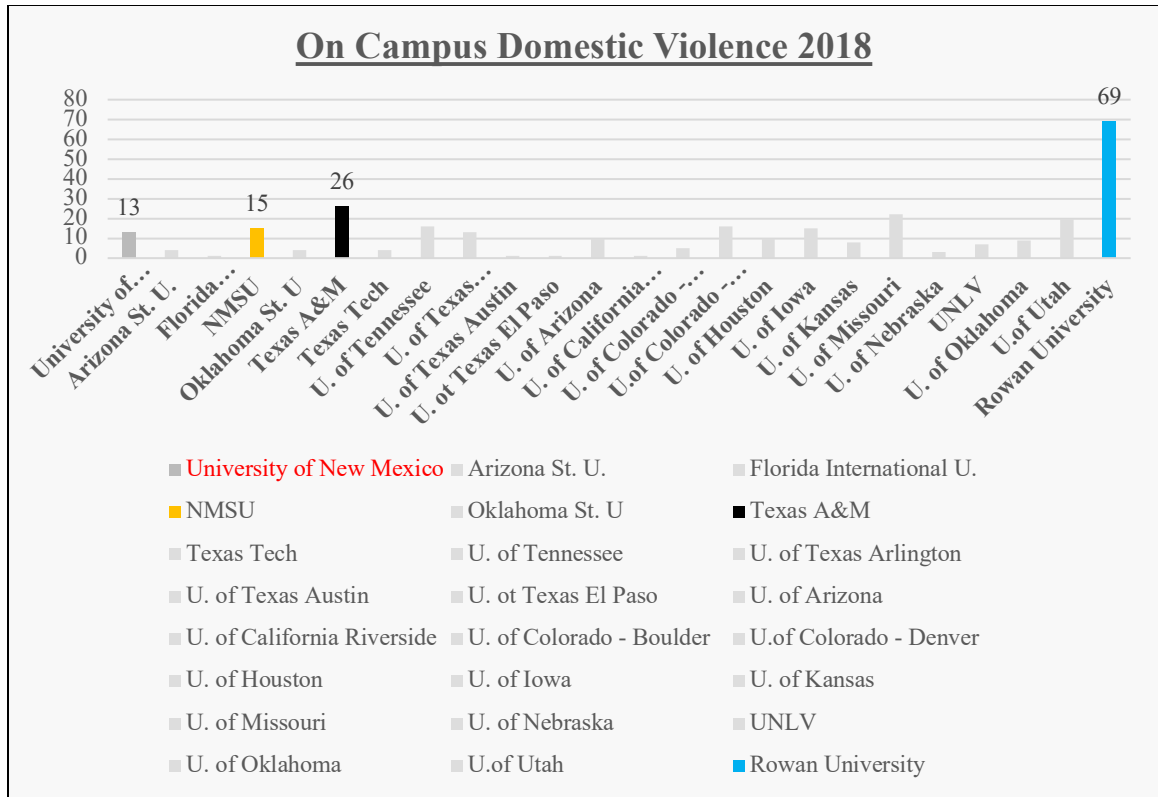


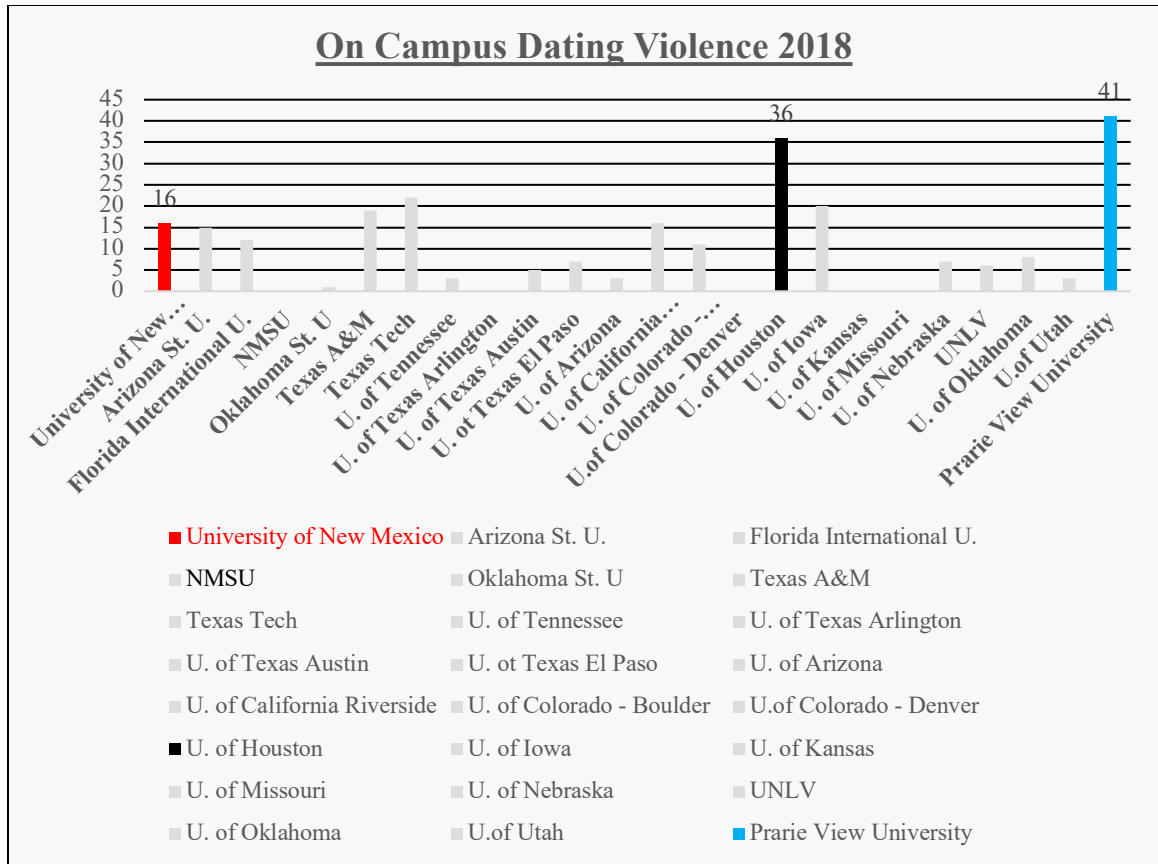




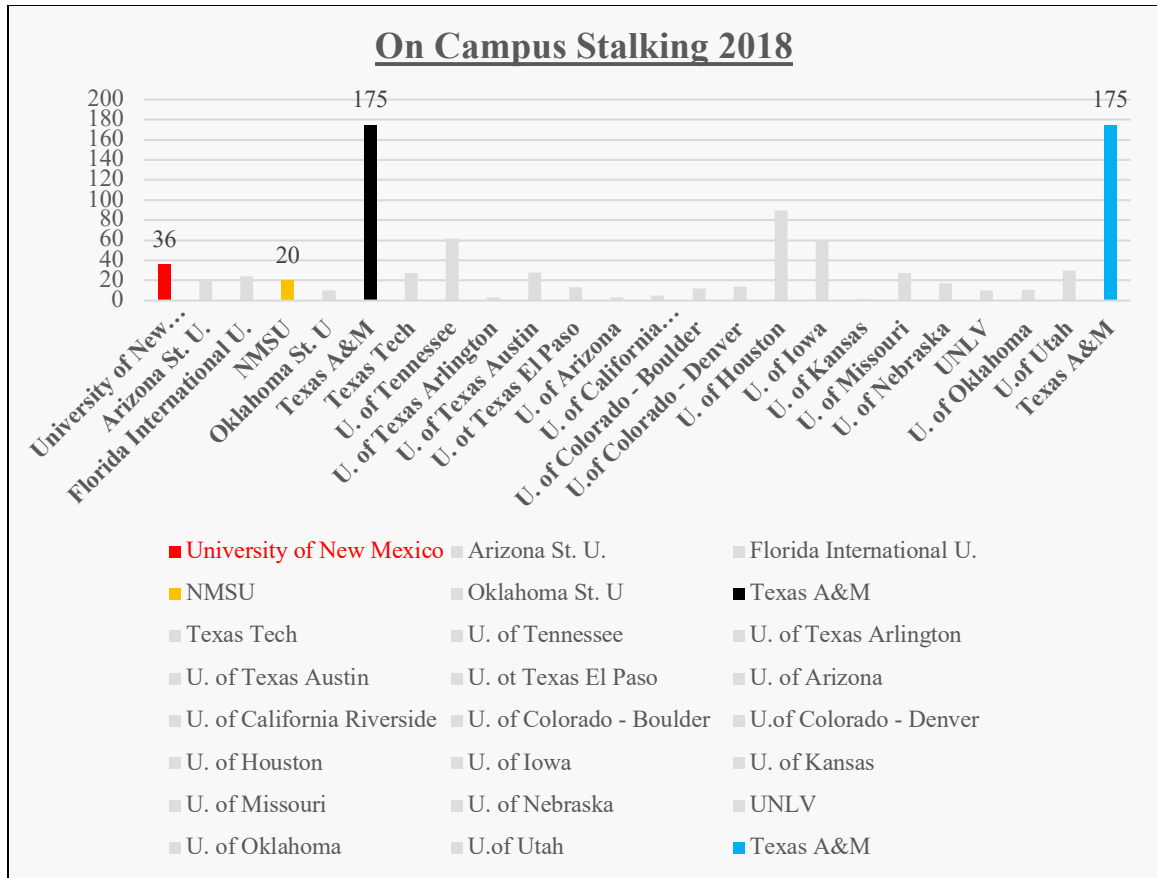


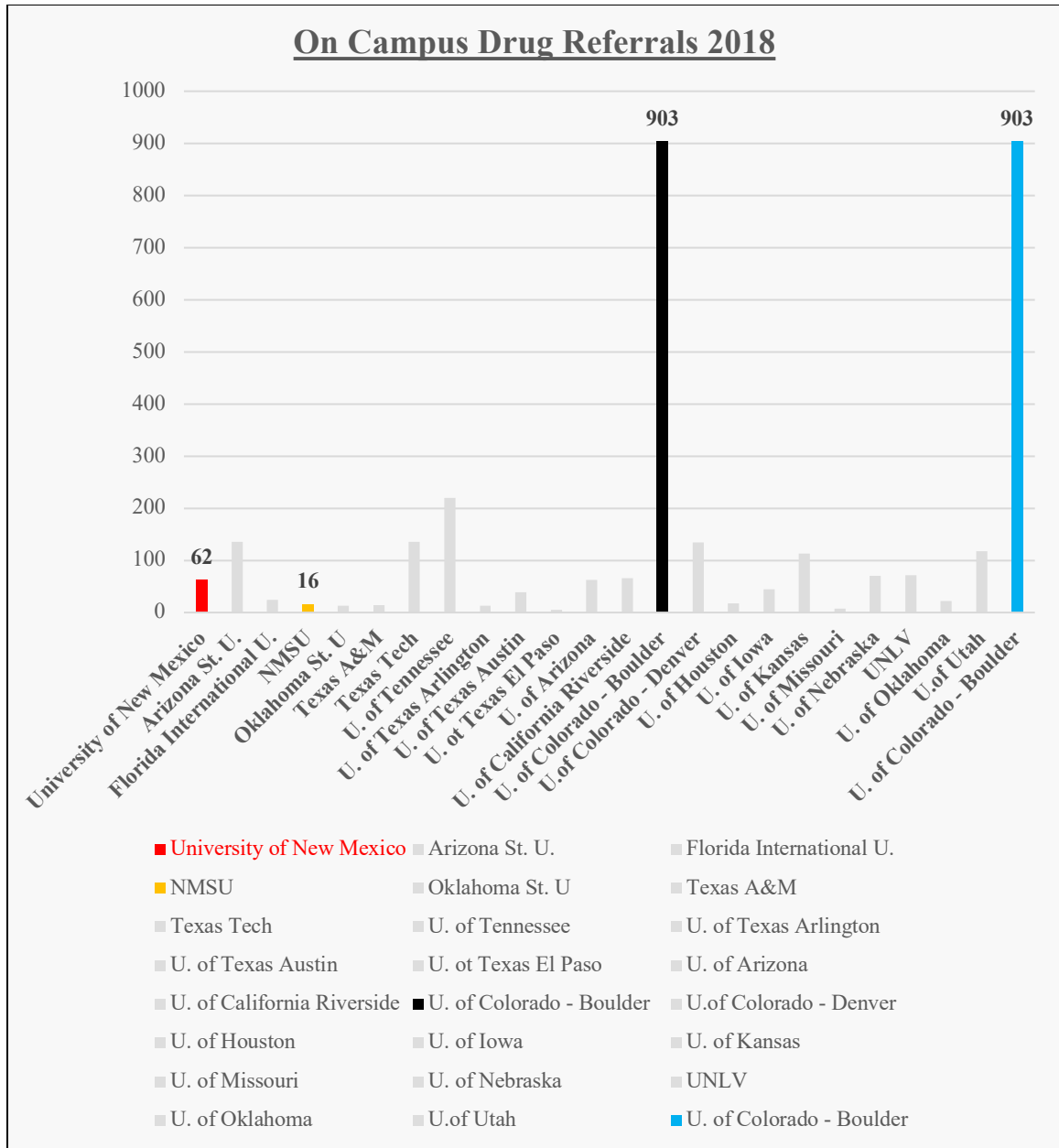


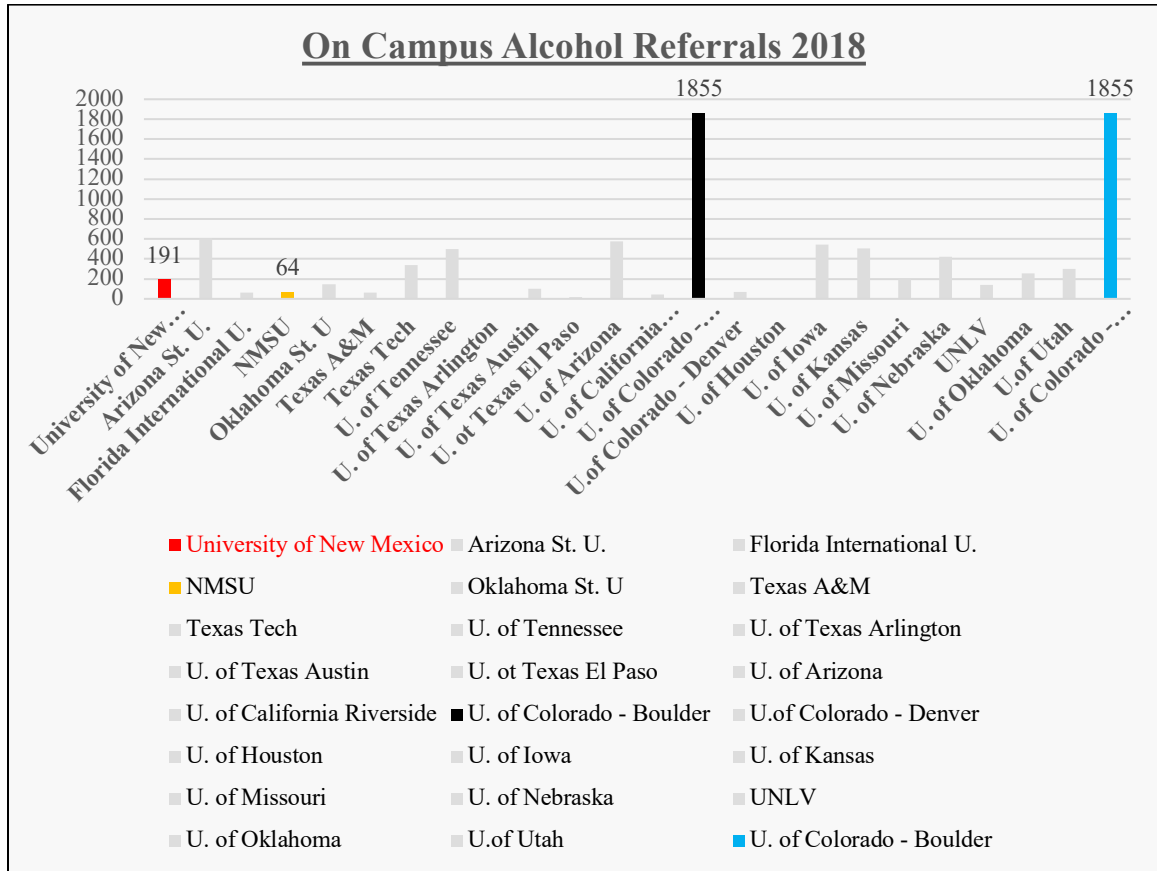












<b>Numbers of Incidents Occurring in on Campus Residence Halls</b>	
<b>Campus</b>	<b>Number</b>
<b>Rape</b>	
UNM	14
NMSU	11
Texas A&M	26
Ohio State University	80
<b>Fondling</b>	
UNM	1
NMSU	3
Texas A&M	20
Ohio State University	22
<b>Burglary</b>	
UNM	9
NMSU	9
Texas A&M	11
Ohio State University	47
<b>Robbery</b>	
UNM	0
NMSU	0
University of Houston	0
George Washington University	0
<b>Domestic Violence</b>	
UNM	7
NMSU	8
Texas A&M	23
Rowan University	65
<b>Dating Violence</b>	
UNM	6
NMSU	0
U. of Houston	29
Prairie View University	30
<b>Stalking</b>	
UNM	4
NMSU	4
Texas A&M	39
Texas A&M	39
<b>Drug Referrals for Disciplinary Action</b>	
UNM	50
NMSU	15
U. of Colorado – Boulder	890
U. of Colorado – Boulder	890
<b>Alcohol Referrals for Disciplinary Action</b>	

UNM	190
NMSU	63
U. of Colorado – Boulder	1722
U. of Colorado – Boulder	1722

Please let me know if you have any questions about the charts in this presentation/report and if you would like me to do something similar for all Clery Geography areas.

# HSC Institutional Compliance Program Information Brief

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UNM BOARD OF REGENTS AUDIT & COMPLIANCE COMMITTEE MEETING  
THURSDAY, MAY 7<sup>TH</sup>, 2020 | 9:00 AM | ZOOM MEETING

# Auditing & Monitoring

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- **Exclusion Sanction Screening:**

- ▶ Exclusion screenings successfully completed for three of four quarters for the fiscal year.
- ▶ Sanction Screening and Verification Reports Results:
  - 1<sup>st</sup> Quarter: no confirmed matches found.
  - 2<sup>nd</sup> Quarter: three (3) confirmed matches found; two (2) vendors banned; employee left UNM HSC prior to the execution of the exclusion screening.
  - 3<sup>rd</sup> Quarter: no confirmed matches found.

- **Development of International Research Travel Screening Guidance:** (handout 1)

- ▶ Great concern that U.S. universities, government research facilities, and companies are exposed to threats to the integrity of U.S. biomedical research.
- ▶ According to FBI and NIH, there are several hostile governments with goals to steal research.
- ▶ Development of UNM HSC International Travel Research Guidance for Faculty and Students and Hosting Visiting Research Scholars and Students
- ▶ HSC Compliance Program performing pre-travel screening with Deans, faculty, students, and representatives from Office of University Counsel and Research Compliance

# Education and Training

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- **Learning Central Online – Compliance Training:**
  - ▶ New compliance education content deployed January 2020.
  - ▶ Spanish version of compliance education content completed and submitted for upload into the Learning Central system by May 2020.
  - ▶ Once uploaded, a press release to announce the Spanish version will follow.



# Policies and Procedures

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- **Upcoming Implementation of Policy Manager Software:**
  - ▶ Provides one up-to-date source for all staff guidance for the latest policy or procedures documents.
  
- **Code of Ethics:**
  - ▶ Revision is underway.
  
- **Management of Personal Relationships Policy:**
  - ▶ Ensures that employment of relatives does not result in conflicts of interest or perceptions of bias or undue influence that may negatively affect the work environment.
    - Policy initiated April 2020;
    - Management within HSC Health Systems is strong; existing policies and enforcement;
    - Management within HSC Academic Systems progressing; plan development underway in some units.

# Other Compliance Information

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- **RFP & Negotiation for New UNM HSC Cybersecurity Insurance Vendor:**
  - ▶ Task force to be head by HSC Information Security Officer
  - ▶ Compiling needs/requirements for vendor submission response.
  
- **HSC Academic Systems:**
  - ▶ Advancing Enterprise Risk Management (handout 2):
    - All academic areas engaged (CON, COP, COPH, SOM, UNMCCC and UNM Rio Rancho Campus); work plans under development.
    - HSC Health System Compliance will oversee for the three (3) health systems (i.e., UNM Hospitals; SRMC; and. UNM Medical Group)
  
- **HSC Health Systems Compliance:**
  - ▶ Angela Vigil, Executive Director hired January 2020.
  - ▶ Program staffing profile under review.
  - ▶ Executive Director granted access to Ethics Points Hotline System
    - HSC Institutional Compliance Program temporary coverage for health systems complaints has been removed (i.e., UNM Hospitals, SRMC and UNM Medical Group).



## HSC Institutional Compliance Program

*Thank you for your time,*

**Dr. Arthur Culpepper,**  
Chief HSC Compliance Officer

ACulpepper@salud.unm.edu

Main: 505.272.7371

Direct: 505.272.2746

**Follow Up Report - Implemented (Non-Athletics)  
May 2020 Open Session**

Project Name	Report Approval Date, # of Recommendations, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Recommendation Action	Responsible Party
<u>HSC Masters Degree Tuition Payments</u>	10/15/2018, 8, H	<u>Recommendation 2 - Internal Guidelines</u>	For special circumstances where management decides to allow payment of tuition for employees, appropriate guidance should be developed and followed.	Any internal policy and internal guidance and/or processes will have University-wide application through the amendment and restatement of UAPPM Policies 3260 and 3290 and will be consistent with those revised policies. The HSC Chancellor will develop implementing internal guidance for administering at the HSC any programs where the University pays tuition for employees to obtain advanced degrees consistent with those amended and restated policies.	9/30/2019	HSC has implemented internal guidelines, consistent with policy 3700, for approving and administering tuition payments for advance degrees to outside institutions.	Paul Roth, Chancellor for HSC; Chamiza Pacheco de Alas; Chief of Staff, Office of the Chancellor
<u>HSC Masters Degree Tuition Payments</u>	10/15/2018, 8, H	<u>Recommendation 4 - Tuition Agreements</u>	Payment of tuition for employees to obtain outside degrees must only be allowed for narrow exceptions to University policy, if granted by the University President. In such cases, the University should establish a formal agreement with the employee whenever the University pays for tuition and other expenses for an employee to obtain a college degree at an outside institution.	The HSC Chancellor will work with University Counsel to establish formal agreements with employees where the University agrees to pay for tuition and other expenses for an employee to obtain a college degree at an outside institution: the employee must sign an agreement under which the employee agrees, in exchange for the University's funding of the tuition and related expenses, to continue his or her employment with the University for a specified period of time, and, in the event the employee, for any reason, separates from employment at the University, any unamortized amount will be repaid in a manner consistent with a pre-determined repayment plan; and the employee is responsible for any of the federal or state tax consequences of the University's funding of the tuition and related expenses.	9/30/2019	HSC has developed and implemented the legal agreement forms governing the terms between the University and UNM employees for payment of tuition for advance degrees to outside institutions.	Paul Roth, Chancellor for HSC; Chamiza Pacheco de Alas; Chief of Staff, Office of the Chancellor

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Project Name	Report Approval Date, # of Recommendations, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Recommendation Action	Responsible Party
<u>HSC Masters Degree Tuition Payments</u>	10/15/2018, 8, H	<u>Recommendation 7 - Tax Department</u>	HSC should work with the UNM Controller's Office to develop a formal process, prior to finalization of transactions, for routing of tax determination decisions to Taxation.	The HSC Chancellor will work with University Controller to develop a formal process for tax determinations. Tax treatment and taxation determinations should be made by the University's Taxation Department, in advance of any funding of tuition advances. However, even in the absence of that, the HSC Finance and Accounting Department should route its proposed tax treatment of tuition advances to the University's Taxation Department prior to any funding. In addition, because the funding of such tuition payments may have tax implications to the affected employees, UAPPM Policy 3290 should be amended to provide: The Taxation Department should develop and implement a standardized worksheet to be used by all Departments listing all facts and circumstances of the tuition payment to address tax impact.	9/30/2019	HSC has implemented a process for consulting with the UNM Tax Department on the tax consequences of tuition payments for advance degrees at outside institutions.	Paul Roth, Chancellor for HSC; Chamiza Pacheco de Alas; Chief of Staff, Office of the Chancellor
<u>Reserves</u>	5/23/2019, 7, M	<u>Recommendation 1 - Index Reserves to Cover Index Deficits (SVP for Finance and Administration)</u>	The Interim Senior Vice President for Finance and Administration should conduct a review of index deficits and identify specific indices, which departments can close with available funds. In addition, financial monitoring processes should be strengthened to ensure indices are not overspent.	Institutional Support Services (ISS) agrees six (6) of twelve (12) dedications tested in the amount totaling \$11,054,251 were dedicated to cover existing deficits in other indices. The common business practice is to allocate dollars from a revenue producing index code to indices that are non-revenue under the same fund group. We follow this business practice in order to track expenses in various cost centers managed by one department. For example in Popejoy Hall, we have a school-time series cost center and we allocate revenue dollars from a development index code to cover their expenses.	9/30/2019	Institutional Support Services (ISS) leadership has been working closely with ISS departments to make revenue allocations throughout fiscal year 2020 to reduce and eliminate deficits before year-end close. Internal Audit reviewed reserve and deficit balances at March 31, 2020 for indices tested during the audit and noted all indices tested carried a reserve balance and/or deficit was eliminated. ISS management has also indicated they will continue to review indices to ensure index deficits are eliminated at year end.	Teresa Costantinidis, SVP for Finance & Administration; Chris Vallejos, AVP, Bsn PIng & Svcs/ISS

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<u>Audit of UNMMG and HSC Hiring Practices</u>	5/23/2019, 9, M	<u>Recommendation 9 - Review of University Research Park Entities</u>	The President's office should work with HSC and UNMMG leadership to arrive at a collective understanding of the purpose of the UNMMG, specifically as it relates to its organization as a New Mexico Research Park Act organization, and acceptable hiring practices by UNMMG for UNM HSC and the UNM Health System. The President's office should work with the Office of University Counsel to review the MOUs and Affiliated Services Agreements between UNM and the UNMMG, and revise or update the agreements as needed.	The University President concurs with the internal audit recommendation. The President's office will work with the UNM HSC, UNMMG and the University Counsel to: 1) Review cross-entity hiring practices to ensure compliance with applicable University and UNMMG policies; 2) Discuss roles and responsibilities of UNMMG and other Research park entities to clarify acceptable unique circumstances in hiring employee(s) for UNM HSC and UNM Health System, if any; and 3) Review Memorandum of Agreements/Understandings and Affiliated Services agreements between the University Research Park Organizations and the University to ensure compliance with the purpose and intent for establishing the Research Park entities for the benefit of the University and applicable laws, rules and regulations, and Regents policies.	12/31/2019	2/20/2020 - UNM President's office has established a committee led by the UNM CFO to review MOUs, Affiliated Service Agreements, and operational concerns of all UNM Research Park organizations, including the UNM Medical Group. This initiative will coordinate with broader review of UNM component units under review by the UNM Board of Regent's Governance Committee and UNM Budget Leadership team. IA has determined that the formation of these committees meets the broad recommendation for the UNM President to review the operating agreements of UNMMG, and will thus close the audit finding.	Garnett S. Stokes, President ; Terry Babbitt, Chief of Staff
<u>Purchasing Department Operations</u>	10/17/2019, 5, M	<u>Recommendation 2 - Visibility of Confidential Identifying Information</u>	The UNM Chief Procurement Officer should strengthen internal control to ensure confidential identifying information is not visible in LoboMart by campus-wide department users and timely removing confidential identifying information from areas where they may be potentially accessible to unauthorized users.	Purchasing has implemented a standard operating procedure (SOP) for removing or redacting attachments that contain sensitive information as part of the Purchase Requisition review and Purchase Order creation process.	10/1/2019	Purchasing has implemented SPOs addressing the identification and removal of items containing confidential identifying information. This recommendation has been implemented.	Bruce Cherrin, Chief Procurement Officer
<u>Purchasing Department Operations</u>	10/17/2019, 5, M	<u>Recommendation 3 - Consistent Completion of ACH Change Verification Form</u>	Purchasing should work to ensure consistent compliance with internal departmental policy stipulating every change to vendor electronic payment information be accompanied by the appropriate internally-developed form.	The ACH Verification Form will be completed for every change entered to ensure consistent compliance with internal departmental policy is documented.	10/1/2019	Internal Audit selected a sample of vendors that had changes to their banking information since October 1, 2019 to test for implementation of the recommendation. Of the vendors we reviewed, all vendors did have this supporting documentation complete and available as part of their vendor file. This recommendation has been implemented.	Bruce Cherrin, Chief Procurement Officer

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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
<u>Review of College of Arts and Sciences Operations</u>	4/18/2013, 4, H	<u>Recommendation A: Implementation of Process to Track Research Activities</u>	A process should be implemented that enables colleges to effectively track and monitor time that faculty members spend on research activities to help management determine if faculty members are meeting academic load requirements and workload guidelines.	To track faculty research activities, an RFP was created for the purchase of a scholarly productivity subscription service, which will have the ability to track faculty research activities. Actual implementation of the software is expected to be completed by December 15, 2015.	8/31/2019	The former Interim Provost indicated the Provost's office is in the process of shared governance consultation with faculty and believes they are almost ready to go out for RFP for purchasing an external service for tracking faculty research activities.	Provost; Duane Arruti, IT; Gabriel Lopez, OVPR
<u>HSC Masters Degree Tuition Payments</u>	10/15/2018, 8, H	<u>Recommendation 5 - Terminated Neonatal Nurse</u>	UNM Pediatrics department should work with Bursar's office to collect the amount owed the University, to include both tuition and travel costs, over a more reasonable time period, in accordance with the Neonatal Practice Trainee Agreement.	HSC Chancellor recognizes this deficiency in the current form of the Neonatal Practice Trainee Agreement, although the agreement does make the amounts immediately outstanding, and the University, if it chose to, could commence collection activities. Going forward, the University will amend the form of the Neonatal Practice Trainee Agreement, to provide that any amount that may be owed to the University be repaid over a specified period of time.	9/30/2019	August 7, 2019 - Dr. Roth will send a communication to the Chair of Pediatrics instructing her and her Department to follow up on the outstanding amount of tuition owed on a more reasonable timeline. An initial communication already went out from the Department with a response offering a small monthly payment that IA deemed insufficient. Dr. Roth will ask the Department for more aggressive followup and a collection plan. April 22, 2020 – HSC was unable to provide implementation status due to hinderances inherent in limited operations under the coronavirus pandemic.	Paul Roth, Chancellor for HSC; Chamiza Pacheco de Alas; Chief of Staff, Office of the Chancellor
<u>HSC Masters Degree Tuition Payments</u>	10/15/2018, 8, H	<u>Recommendation 6 - Neonatal Nurse Taxation</u>	The UNM School of Medicine Pediatrics department should work with the UNM Payroll department and all nurses participating in the advanced degree program to determine the appropriate process for rectifying the taxable treatment of the tuition benefit.	The UNM School of Medicine Department of Pediatrics, working with School of Medicine, HSC financial leadership, and the UNM Payroll Department will meet and confer to rectify the tax treatment consequences of the tuition benefit for all of the nurses participating in the advanced degree program.	9/30/2019	August 7, 2019 - The HSC and OUC have had multiple meetings with outside tax counsel at Modrall Spering Law Firm, and the determination has been made that the tuition benefit is taxable to nurses. OUC is currently working on a plan to address this issue for Nurse Practitioners already impacted. Moving forward, the draft contract which will be provided will include a provision for grossing up salary to account for taxability in exchange for the commitment to stay at the University. The draft contract is being revised to address the taxation issue moving forward. April 22, 2020 – HSC was unable to provide implementation status due to hinderances inherent in limited operations under the coronavirus pandemic.	Paul Roth, Chancellor for HSC; Chamiza Pacheco de Alas; Chief of Staff, Office of the Chancellor

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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
<u>Alumni Association Operations</u>	10/15/2018, 6, M	<u>Recommendation 2 - Financial Management</u>	The Vice President for Alumni Relations/Association Executive Director should: a) Work with the UNM President's Office to develop a proposal to reestablish its I&G funding to previous levels; b) Work with the Association Board to request permanent contribution to the Relations office; c) Perform a cost savings analysis to determine where management should control and reduce expenses.	The Association believes that the work of the Office of Alumni Relations is critical to the University and that UNM should reassess its current I & G allocation to the office, reinstating it to such a level that, at minimum, there is a commitment to salaries for positions as established in FY19 through FY24, including any such salary increases that are granted by the Board of Regents. For FY19, a strategy will be developed to address the current anticipated shortfalls. Assessment of expenses and analysis of potential savings will be ongoing, and the Association will participate as appropriate in providing feedback on measures designed to provide savings where possible without a significant reduction in programs or services to alumni.	12/31/2019	The plan and Association's budget for FY '20 was approved. Operational savings for FY '19 were realized, resulting in a carry-forward for the Alumni Relations Office budget of just over \$2,000. Alumni is in the process of creating a strategic planning process for future financial management. Upon completion of the strategic plan, both the Association and the University will discuss the appropriate funding options for the future. Due to recent turnover in the VP for Alumni Relations, the Interim VP has been tasked to complete this process.	Connie Beimer, Interim VP, Alumni Relations
<u>Alumni Association Operations</u>	10/15/2018, 6, M	<u>Recommendation 3 - Long-Term Budget Plan for Use of Investment Income</u>	The Vice President for Alumni Relations/Association Executive Director should work with the Alumni Board to develop a long-term strategic plan for the use of investment funds. The plan should include expectations of need and/or requests on a long-term basis, which will provide the Board with an advanced notice of expected need and/or use of funds for future years.	The Association believes that the strategy for the use of its endowment is embedded within its current investment policy. The Association also believes that its current process provides an appropriate level of discussion and implementation of the use of its investment funds. The Finance Committee serves as the primary team tasked with reviewing the Association's Investment Account, performance and the Investment Policy set forth by the Association. The Committee is currently engaged in a review of these areas, and has initiated the first steps required to make recommendations to the Board on updates and revisions.	12/31/2019	The Association's Finance and Executive Committees established a process which included working with students on recommendations and planning to help advise Association leadership on a suggested path(s). This required work during both Spring '19 and Fall '19 semesters. The initial recommendations from the students/class working in Spring '19 were submitted to the Finance committee chair for review/feedback/edits and from there, next steps will be formulated over the summer with an eye towards working with a Fall '19 class on developing the final pieces of the recommendations. The former Vice President for Alumni Relations was in the process of finalizing this recommendation before her departure from UNM. The Interim VP for Alumni Relations is following up in finalizing this recommendation.	Connie Beimer, Interim VP, Alumni Relations



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<u>Alumni Association Operations</u>	10/15/2018, 6, M	<u>Recommendation 4 - License Plate Royalties Agreement</u>	The Vice President for Alumni Relations/Association Executive Director should work with the President's office and UNM Legal Counsel to execute a signed agreement for the Association's rights to license plate royalties.	Although the Association feels that the resolution passed by the Regents in 2015 remains the primary source of codifying the designation of the License Plate royalties to the Association, the Association is in agreement that a more strongly defined agreement is needed to ensure the continued allocation of royalties from current and future license plate revenue to the Association. Leadership of the organization will work with University Counsel to produce a more formalized agreement.	12/31/2019	The former Executive Director for the Alumni Association was in the process of implementing this recommendation and was waiting for the state MVD to assess the viability of the design against their standards for approving the UNM license plate proposed options. However, the former Executive Director had not received approval from the MVD prior to her departure. The Interim Executive Director is following up with this recommendation for full implementation.	Connie Beimer, Interim VP, Alumni Relations
<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.	9/30/2019	Partially Resolved - Internal Audit verified Enrollment Management and Accessibility Resource Center deficits were eliminated as of March 31, 2020. However, it was noted that the deficit for Student Publications has increased during FY 2020 even though a deficit reduction plan was in place. IA will review this departments at June 30, 2020 to determine if the deficit reduction plan is effective for FY 2020.	Nicole Christine Dopson, Financial Officer Optg Grp
<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.	10/31/2019	The College of Pharmacy Radiopharmacy and Dermatology departments ended FY 2019 in a deficit and had a deficit at March 31, 2020. Internal Audit will monitor these departments to determine if deficits are eliminated by the end of FY 2020.	Ava Lovell, Executive Officer Finance & Admin/HSC, Sr; Joseph Wrobel, Chief Budget & Facility Officer

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Project Name	Report Approval Date, # of Recommendations, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Recommendation Action	Responsible Party
<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 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

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Report Approval Date, # of Recommendations, Risk (H/M/L)	Recommendation Title	Executive Recommendation	Management Response	Estimated Implementation Date	Action / Last Status Update	Responsible Party
	<b>Implemented:</b>					
5/17/2018, 20, H	<u>Recommendation 18 - NCAA and Mountain West Conference Tournament Tickets</u>	Athletics should purchase NCAA and MWC tournament tickets only for UNM officials with such a provision for tickets in their employment contract. The Director of Intercollegiate Athletics should require NCAA and MWC tournament tickets to be purchased through the Lobo Club.	Athletics purchases NCAA and MWC tournament tickets only for UNM officials who are attending to conduct official university business and/or have such a provision for tickets in their employment contract. The Director of Intercollegiate Athletics requires NCAA and MWC tournament tickets to be purchased through the Lobo Club, which may then sell or distribute tickets as it deems necessary.	9/30/2019	Athletics has implemented processes for the purchase and distribution of MWC and NCAA tournament tickets. The department has drafted an internal policy to document the purchase and distribution of MWC and NCAA tournament tickets, which has been incorporated in Athletics' Business Operations Manual. Internal Audit verified that the 2020 MWC tournament tickets were purchased and distributed in accordance with Athletics policy and its Business Operations Manual.	Eduardo Nunez, Dir, Intercollegiate Athletics
	<b>Implemented by Athletics, but kept as Pending for additional monitoring by Internal Audit:</b>					
5/17/2018, 20, H	<u>Recommendation 1 - Business Processes</u>	The Athletics Fiscal Operations Director should: A) consider adding resources to the business office, such as an additional full-time employee, to strengthen internal controls within the accounting function; B) closely monitor budgeted expenses on a regular basis and adjust to reflect actual revenues generated, thus decreasing the risk of inaccurate revenue accruals, over-expended budgets, and year-end deficits; C) amortize the \$500,000 additional investment received from Levy Restaurants over the term of the contract; and, D) record funds intended for specific purposes and their corresponding expenses in their own index.	A comprehensive business operations manual detailing policies and procedures for specific business functions, including, but not limited to: journal vouchers, accounts payable, purchasing, cashiering, payroll, financial award processes, compliance with endowment restrictions, etc., will be developed and implemented. In addition, a comprehensive assessment of the business operations within Athletics will be completed in order for a determination to be made as to the most efficient use of the current resources within the office. Account reconciliations will be performed on a regular basis throughout the year. In addition, revenue accruals will be adjusted on a quarterly basis to recognize actual revenues earned for the period. Further, budgeted expenses will also be closely monitored on a regular basis and adjusted to reflect actual revenues generated.	9/30/2019	The Athletics department has completed a working draft of its business operations manual. The business operations manual is being continuously updated as Athletics updates procedures and streamlines processes through its ARMS system. The manual has been disseminated to senior management at Athletics. While the document may continue to update, Athletics management provided a copy of the current business operations manual to Internal Audit for review. Internal Audit reviewed the drafted business operations manual and noted it includes all key operations processes. Internal Audit considers this recommendation implemented, but will continue to monitor the manual as it is being updated until management finalizes the manual.	Nicole Dopson, Dir, Financial Operations
5/17/2018, 20, H	<u>Recommendation 3 - Deficit Reduction Plan</u>	The Director for Intercollegiate Athletics should ensure the approved deficit reduction plan is implemented.	The Athletics Department will work in conjunction with the Office of Planning, Budget and Analysis in implementing the approved deficit reduction plan.	5/18/2018	Athletics has an approved ten-year Deficit Reduction Plan. Internal Audit will perform continued follow-up procedures to determine compliance with its deficit reduction plan. Internal Audit noted Athletics ended the year in the black for FY 2019.	Eduardo Nunez, Dir, Intercollegiate Athletics

# EXECUTIVE SESSION