

THE UNIVERSITY OF NEW MEXICO
Board of Regents' Audit and Compliance Committee Quarterly Meeting
February 5, 2025 – Meeting Minutes

Members Present: Jack Fortner, Victor Reyes, Kim Rael

Other Attendees: Garnett Stokes, Norma Allen, Terry Babbitt, Teresa Costantinidis, James Holloway, Duane Arruti, Francie Cordova, Ariadna Vazquez, Scot Sauder, Beck Rivera, Adrienne Helms, Heather Jaramillo, Sumanth Guduguntla, Ajay Gupta and Dave Strzyzewski (CLA virtual), Jared Udall (virtual) Stephanie McIver, Dan Garcia, Liz Amador, Malisa Kasparian, Colin Mitchell, Stephanie McIver, Joseph Malouff, Emily Morelli, Victor Griego, Chien-chih Yeh, Antonio Baca, Walter Peters, Connor Anderson, Jeremiah Sanchez, Amy O'Donnell.

Chair Fortner called the meeting to order at 2:40. He confirmed there was a quorum.

By unanimous consent, the meeting went into Executive Session at 2:41 PM per the agenda. *Note:* item b. was passed due to continuing legal research.

- 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.

ACTION ITEMS:

- Certification that only those matters described in the agenda item one were discussed in executive session.
- The Committee unanimously approved the following audit reports:
 - UNMHS IT Applications Management
 - UNMH Procurement
 - 2025-02 Audit of President's Travel, Entertainment, and Other Expenses
- The Committee approved the agenda.
- The Committee approved the minutes from the meeting of October 28, 2024.
- The Committee reviewed and unanimously approved the proposed upcoming calendar year 2025 dates of this committee. The May and October dates are scheduled to meet the needs of the external financial audit entrance and exit conference.

INFORMATION ITEMS:

- Advisors' comments: None.
- Victor Griego, Internal Audit Director provided his quarterly report. Mr. Griego gave a brief update on the internal audit operation and staffing. The Department recently hired a new Internal Auditor, Connor Anderson. He started two weeks ago from the Bursar's office, so the Department is excited to have an internal hire. Right now, he is completing onboarding training. The Department is working with the student intern, Jeremiah Sanchez on a new UNM professional internship program that provides a student intern with experience necessary to transition into a full-time position, in this case Internal Auditor. He's been a great intern and it's a beneficial new program at UNM.

Mr. Griego reported on the audit plan status for 13 audits from the FY24 and FY25 audit plan. Eight (8) are in planning fieldwork or presentation or completed. There are five (5) assigned. Four (4) audits that carried over from the FY24 audit plan.

The Department completed the audit of the President's Travel and Entertainment, just presented in closed session. The audit of the Anderson School of Management dissolution of the ASM Foundation and compliance with donor intent is completed. The Department is still working on wrapping up a couple of loose ends on some of the observations and management responses. That will be presented at the next Committee meeting. Chair Fortner asked Senior Associate University Counsel Scot Sauder if there is still discussion about whether the Foundation is subject to public records inspection. Mr. Sauder replied that is correct.

The Department is in the report writing phase for an audit of the Community Health Work Initiatives. That audit is of a couple of grants and initiated through the Ethics Point hotline. The Department is planning on presenting that audit at the May meeting as well. The Department is completing fieldwork procedures for the audit of Education Abroad programs through the GEO office. Athletics last had a full audit in 2017, so the Department is initiating a risk-based audit for Athletics due to the size and significance of that area. There was an audit of the Lobo Club more recently. Mr. Griego concluded the audit plan status discussion by stating that Internal Audit has initiated planning procedures for IT disaster recovery.

Chair Fortner asked about Athletics and what happened with the spending and the criminal charges that were filed. Mr. Griego replied that two went to trial. There was one for Paul Krebs. Chair Fortner stated he was not speaking about that one but referring to the other one. Mr. Griego replied the one for Cody Hopkins was a hung jury, and they are assessing whether to retry.

Mr. Griego addressed the Committee about the status of Ethics Point complaints as of last month. For FY25, there have been 70 complaints that Internal Audit is addressing. Of these, 24 have been closed or completed, 34 are in planning and field work, and 12 are unassigned. For the 34 that are in planning and field work, some have multiple complaints that could be duplicates or multiple issues going on with them, so although it seems like a lot, some may be duplicate. The complaints that Internal Audit deals with are anything financial related. They could be time abuse, PCard use, anything that could be related to use of funds.

Mr. Griego presented the Department's financial report. Internal Audit standards require the Department to give the Committee an update on the financials. The Department just completed the mid-year budget process for FY25. The overall adopted budget was \$1,437,916 of which \$1,326,855 is from the general pool, and approximately \$111,000 from reserves. Expenses are almost entirely labor-related salaries and benefits. The reserves are basically budgeted for non-labor operating expenses that primarily consist of IT services, software maintenance, and employee trainings and professional development, and total approximately \$56,000 for FY25. As of December 31, 2024, at the mid-year point, expenditures are \$579,819 and encumbrances are \$407,456. Non-labor expenses area about \$23,000 right now. Most of the professional development expenses will be in the second half of FY25.

Mr. Griego stated his final item is a report on external audits and reviews that are conducted by agencies or third parties outside of UNM that are not financial statement related. There are two audits/reviews that are in process right now. Sandia National Labs has one audit in process covering various awards on Main Campus and HSC purchase orders. The audit period covers FY22 and FY23, and they are in the middle of the audit right now, so they have not completed the audit for this reporting cycle. The National Sciences Foundation completed an audit of a grant of about \$15 million awarded to UNM Main Campus. This audit covered all expenditures since the grant's inception on 9/15/2021. This one has been completed and there weren't any major findings reported. There were a couple of findings on reporting requirements and suspension/debarment requirements. But management is currently working on developing corrective action to those recommendations.

- Francie Cordova, Chief Compliance Officer provided her status report to the Committee beginning with the Federal Stop Campus Hazing Act signed by President Biden. They are 99.99% sure state legislation will augment this. Adrienne Helms, Clery Coordinator provided the update on the federal law. Just before Christmas, President Biden signed the Act. It officially defines hazing in the federal statute very clearly with

plenty of examples along with what a student organization comprises. It adds hazing as a reportable offense in the annual security reports starting in 2027.

Chair Fortner asked if Clery requires crime, but now it's taking a step further on reporting hazing also? Ms. Helms replied that is correct. Its own bucket category of report. It outlines several policy statements that UNM is required to have. In the new policy that the policy office is spearheading, there will be language to explain to folks how to report hazing, and to explain the investigation and adjudication process. It will list all the applicable state, local and tribal hazing laws and programs that are meant to raise awareness around and prevent hazing in the campus community. There is already something in the student code of conduct, but it will be augmented in various ways with a new independent policy. This statute also requires a new type of report. It's a biannual report as needed, and it's meant to increase transparency around incidents where we find a violation of hazing committed by an officially recognized student organization.

The reports disclose the who, what, when, or how. Chair Fortner asked if it is primarily directed toward Greek organizations. Ms. Helms replied it is or any student organization, defined as any group of two or more enrolled students - regardless of whether that group is officially recognized by UNM. In the case of this report, this pertains only to the officially recognized student groups. Things are moving quickly. In addition to the State legislation, CEEO is working on the policies and collecting statistics. Luckily there are no statistics yet. CEEO will start officially collecting information on hazing incidents beginning in July.

Chair Fortner asked how CEEO expects the state to augment it? Ms. Helms replied that both the Senate bills mirror the federal statute very well. Regent Reyes asked what can be reported without violating FERPA? Ms. Helms stated the reports will never include any identifying information, nor will any of the statistics. Regent Reyes said, "then it would be like the woodcrafters' organization had an incident of a member who reported hazing against 'x'." Ms. Helms stated it would describe the type of incident(s) that occurred, that a violation was found, what sanctions they received, and when they were notified of those sanctions, etc. Regent Reyes asked if it is the same for staff as students. Ms. Helms replied if a staff member is involved it would not include any identifying information. Regent Fortner asked what bill it is. Ms. Cordova replied Pope is carrying one and Maestas is carrying the other. Senate Bill 10 and 148. And that 148 from Maestas is really the AG bill. It's more comprehensive than Senator Pope's, but they're not inconsistent.

Regent Reyes asked if they get the information from the Dean of Students' Office Ms. Helms replied lot of this responsibility will fall on the Dean of Students' office. CEEO might see some as well if there are any bias-related incidents or hazing incidents involving sexual assault that are implicated under Title IX or other policies. All the stakeholders need to come together and not just create buy in but feed the information through the tunnels that they are supposed to go. If it doesn't relate to sexual assault or sexual harassment, then it would go to the Dean. If an employee is implicated in a report that would be HR or the Provost. When building a new policy, it may not be limited to just student involvement. Regent Rael asked if Ethics Point would be a tool to use for reporting. Ms. Helms replied absolutely. There is an existing form on the Dean of Students' site. UNM is a little ahead of the game. There's always bullying going on. It could be a fine line right there.

Ms. Cordova stated that the Title IX coordinator, Angela Catena left UNM to go to Virginia Tech as their Title IX coordinator. It is a difficult role to fill. There is a very small pool of people qualified for the role. There have only been two at UNM. The national average people stay in universities as a Title IX coordinator is two to four years, and Angela was here seven years. CEEO is doing an "inverted search" using WittKieffer. UNM also used them for the general counsel search. Instead of having a closing date and bringing in candidates, WittKieffer is bringing them to CEEO because they are also being head hunted by other universities. In the meantime, the President's Office authorized a part-time, 20-hour virtual Title IX coordinator, Marquita Booker. She has been great. Her information is on the websites. CEEO is using her for the severe things like emergency removals for imminent threat or hardcore jurisdictional issues on sexual assault. Ms. Cordova and Heather Jaramillo are shouldering the rest until they can get a Coordinator. They invite all leadership to be on campus

for interviews for those candidates. It is a unique position because it is required by federal law, which is rare for any position.

Regent Reyes asked who the Title IX coordinator reports to. Ms. Cordova replied they report to her, and she reports to the President and this committee. That is best practice. In the past, they were not standardized in terms of where they reported. In the NMSU report, they were all over the place, and somehow, they ended up reporting to Internal Audit. There must be a direct line to the highest level of the institution to make sure that you can address these things that can be very touchy and political. UNM has been following this reporting structure since Ms. Cordova got here ten years ago.

There is a decision by the US District Court that vacated the Biden regulations. UNM just implemented those in August of 2024 and tried to educate the campus community and train the investigators. UNM now must revert back to 2020. UNM is ahead of the game, as 2020 regulations were still live because the Biden regulations required use of the Trump regulations from 2020 for incidents that happened before 2024. Chair Fortner asked about the differences. Ms. Cordova replied the definition of sexual harassment is different, and that is a major one. It is severe or pervasive under the Biden regulations and most civil rights laws, including the New Mexico Human Rights Act. Under Trump it is severe and pervasive. There's stuff about geography, there's stuff about the hearing... UNM never got rid of the hearing. This is not going to be as heavy of a lift as it could have been because UNM didn't do a lot of the backpedaling. However, there is new guidance focused on biological sex that came out from the Trump administration that limits what UNM can do in terms of the LGBTQ population. However, there are state laws that still apply. There is a lot of anxiety and people are calling the CEEO office - faculty staff, students, parents - and the focus is going to be to continue with the State laws in that regard. How it is addressed might differ depending on where and who it is, but it will still be addressed. That has been consistent no matter who is president.

The focus is to remain true to the mission and vision until someday down the line when that cannot happen anymore. For now, nothing has changed in terms of how conduct is addressed. It just will be called one thing or another under the different policies. It is disgustingly chaotic and it's not good for people understanding their rights, no matter who the parties are.

Regent Reyes asked where UNM is with the funded position for investigators. Is UNM fully staffed on investigators, and what training do they get? Ms. Cordova replied that UNM has four full-time investigators. Last year, CEEO received 1,000 cases. It is still a difficult balance, and investigators are hard to keep. Lawyers are preferred. University salaries are not super competitive, and UNM is paying them about \$65,000 right now. It is a lot of entry-level lawyers, and they do great. There's a federal repertoire of training that's required under all the Title IX regulations, but they must have everything from analyzing civil rights to how to handle evidence for sexual assault issues for trauma-informed practices. UNM gives them all that training, and then they go other places. Right now, UNM has a good crew and an Associate Title IX coordinator position in place. UNM had a person in that role for a couple of years. She had a baby and is staying home now. CEEO hired one of the investigators into that role. There's the Title IX Coordinator, the Associate Title IX Coordinator, the four investigators, and Heather Jaramillo as Compliance Manager.

Chair Fortner asked about accommodations if somebody has a baby; what are they, and for how long? Ms. Cordova replied in this case she chose to stay home completely. During the time she was pregnant, she was doing virtual work; she could still write reports. She is still willing to help do some document review, because in addition to the investigations, there's a lot of document review to get it to be compliant. It is a lot of work for a very small team. It is a staff of 13 right now, and a couple of temp positions in that staffing. When Ms. Cordova started, it was an office of four. It is still a lot of work, particularly around Title IX things, which are so impactful to people - even to the investigator themselves. It causes trauma for them to be hearing that constantly. There was a time recently where there was only one investigator. That delays cases, and the biggest concern is the length of time cases take because there's a lot of shifting of cases when investigators leave.

Regent Reyes asked about the average length of time for one of these types of cases. Ms. Cordova replied they can vary from 30 or 60 days for some of these easier ones, to a year for sexual assault cases, made longer by the investigators' caseload. In the middle of last year, each investigator had about 40 cases each that they were hearing, which is high. By the time we entered the new year, they were all at about 17. They were working about 20 hours a day before Christmas to not have some cases go into the new year. Ms. Cordova told the Committee this is the status of Title IX regulations, and unfortunately, she will tell them something different every time she sees them.

Ms. Cordova stated the next item is responsive to what Regent Reyes asked about. The AG report came out, and the intersection with hazing and Title IX is an unfortunate, sad, new reality. Hazing is not just making people drink too much. It is fully in the sexual assault range. UNM took the best practices that the AG's report had and compared them to what UNM is doing. The word out there is their Title IX office has a very good reputation. They have been doing this a long time. Some of this came from the DOJ. It is not fun to be under federal oversight, but a lot of this came from having uniform policies.

CEEEO has a ton of training going on around campus. They are limited because their same staff does the training; there are a lot of campus partners that are helping. They do 100% of Athletics, all the athletes and coaching staff, totally live. They are about to start with football again. It is done in conjunction with the Women's Resource Center. They have built an incredible relationship with Athletics. Eddie <Nunez> would call the second something happened, and now Fern <Lovo> and Amy <Beggin> are doing the same thing. They also have a great relationship with Greek Life and ROTC, where these things naturally tend to happen. Most areas do not receive live training. State hazing laws are going to allow for both live and/or virtual. It is going to be required for 100% of students to get that training. UNM is probably going to deliver that through modules. CEEEO is already demoing the modules through Vector, who provides the sexual harassment training.

During DOJ, UNM tried to train 100% of students live, and that's tough because there's online and part time. But it's a better training. UNM's training for students is focused on bystander intervention as the best practice out there. It is not just preaching policies because they don't hear policy. It is how to interrupt something like a hazing event before it happens. The AG's report says it is best practice to have a training center, a prevention and education center where people are doing the training as a full-time job.

There is limited live training staff through new faculty and staff orientation. Regent Reyes stated one of the things in the AG's report that they noted was that individuals receiving online training were failing the course, and there was no follow up on those failures. In the NMSU case, that included both athletes and staff. Is there a similar training quiz at the end at UNM, and is their oversight to make sure that no one is getting by without having passed those quizzes? Ms. Cordova stated the module trainings have some mini quizzes built in. They don't quiz the athletes and the coaching staff as it is fully live. But it's very engaged; they are not allowed to sit silently. That is why live training is preferable. UNM has not seen a lot of activity in Athletics in a long time. Hopefully that remains the same. Students have not been the named respondents in many years. It is faculty and staff as named respondents for the last five or six years. It seems like it's not student on student.

Chair Fortner asked if there are any actions taken against someone who doesn't intervene. Ms. Cordova replied pure students are never required to report. Student employees and all employees are required to report. That is the action they are required by policy to take. They are not required to intervene because sometimes it can be unsafe. Student groups tend to be the most effective, and students will listen to their peers more than they will listen to even their coaching staff.

The General Services Division of the State has contacted UNM regarding training for our coaches and athletes. They ultimately said, if you don't have good training, we may not cover you in terms of the lawsuits, etc. They were quite impressed with what UNM is already doing. UNM is probably doing more in that area in that most aren't live training their people. UNM has amazing advocacy groups. There is a bit of a lack in respondent support and advocacy for faculty and staff. Advocates say when they go to advocate conferences, people are

Summary of the Regents' Audit and Compliance Committee Meeting
February 5, 2025

shocked about the advocacy that UNM has, particularly for student survivors. Ms. Cordova said people know about the Ethics Point reporting system because the system reporting is off the charts. She has never seen reporting like this, and that is a great thing. She does not see it as more happening, but that people know how to report. Ethics Point has live people who, if somebody mentions weapons or imminent harm, will call the Chief of Police, then Emergency Manager Byron <Piatt>, and then Ms. Helms. Regent Reyes asked if Ethics Point is required material on the syllabuses. Ms. Cordova replied yes, along with the Title IX report. Ms. Cordova stated they feel confident about the best practices in AG's report - not to say things cannot happen because they absolutely can, backsliding can happen. Ms. Cordova stated some of the AG's report was so shocking when she read the report itself versus what was on the news. There is confidence the Athletic Director will continue the good work and the Greek organizations as well. UNM does not have a big Greek presence anyway.

Heather Jaramillo, Director of Equal Opportunity and ADA Coordinator addressed the Committee regarding new DOJ regulations from April 2024 that apply to the University governing digital accessibility. Title II of the Americans with Disabilities Act covers UNM. Regulations came out last spring giving entities implementation deadlines dependent on the population they serve. The deadline is April 2026 for Main Campus (2027 for Branches) and applies to almost anything digital that someone would access publicly from the University, such as: applying for a job or admission; participating in a program; or buying tickets to an event. UNM has been broadly working on digital accessibility efforts since prior to COVID in 2020. Had UNM known COVID was going to happen, there would have been more focus on digital accessibility. CEEO, UCAM's web team, IT, and the Center for Teaching and Learning are working together on proposals. UCAM already has templates.

In December, there was a kickoff meeting with stakeholders. Subcommittees are being worked out right now. In March, those teams will break out into their different project roles to start working on accessible learning content for Canvas, UNM's learning management system. They will work on website accessibility and creating on-demand training and resources for folks across the enterprise. They will work with procurement and purchasing to build requirements at the front end for accessibility. Regent Rael asked how much it will cost for implementation. Ms. Jaramillo replied UNM is fortunate to have folks on the ground who can do this work. One of those working groups is working on policy and kind of long-range planning for developing a funding proposal over three to five years. As a best practice, there needs to be digital accessibility experts in different areas to act as both consultants and to help build these things. In terms of software or systems, there should not be anything structural or systemic that the University would need to do on that end to be compliant.

- Chien-chih Yeh, Audit Manager provided the status of Audit recommendation follow up report for this reporting cycle. There are a total of 14 recommendations that are pending. For one of the recommendations for OMI and three from the Non-Standard Payment Audit, management indicated they implemented the recommendations, and they provided IA the information. The auditors are working with the auditees to verify their implementation. Once IA management confirms that they are implemented, that will be reported to the Committee in the next meeting and their status will move from pending to implemented. The rest of the recommendations are not yet past due. There have been no particular actions, so there's no new status.

Mr. Griego stated he had just one comment. On the non-standard payment follow up from that audit, he looked at the corrective action plan that Teresa's team put together. It's a big project, with a lot of work that they are putting in to implement the recommendations. He thanked Teresa for her leadership on addressing those recommendations and putting in the work to put that implementation in place.

- The meeting adjourned at 4:22 PM.

Approved:


Audit and Compliance Committee Chair