



UConn

UNIVERSITY OF CONNECTICUT

**UConn
HEALTH**

**JOINT AUDIT & COMPLIANCE
COMMITTEE MEETING**

December 9, 2021

PUBLIC SESSION

WebEx Access code:

<https://uconn-cmr.webex.com/uconn-cmr/j.php?MTID=m95fbc5fb40ccddb80c9e8852948f16fb>



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University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting

December 9, 2021

Agenda

10:00 am – 10:45 am - Executive Session / 10:45 am – 12:00 pm - Public Session

Meeting held by Webex:

<https://uconn-cmr.webex.com/uconn-cmr/j.php?MTID=m95fbc5fb40ccddb80c9e8852948f16fb>

(Note: this meeting will be recorded)

Topic	Proposed Action	Attachment
Executive Session Anticipated	Review	None
GENERAL		
1. General		
• Opportunity for Public Comments*		None
• Minutes of the September 2, 2021 JACC Meeting	Approval	1.1
• Minutes of the November 19, 2021 Special JACC Meeting	Approval	1.2
AUDIT		
2. External Audit Activities		
• Status of External Audit Engagements	Update	2.1
• Approval for UConn Health to Appoint Pharmacy Optimization Consultants, Inc to Perform an Audit of John Dempsey Hospital Hemophilia Treatment Center 340B Drug Pricing Program	Approval	2.2
• Approval for UConn to Appoint Meyer Hoffman McCann to Perform Annual Audits of the UConn 2000 Projects for Fiscal Years 2021, 2022, and 2023	Approval	2.3
• JMCO- Independent Accountant’s Report on Applying Agreed-Upon Procedures Performed on the Division of Athletics as Required by NCAA Bylaw 3.2.4.17.1 Year Ended June 30, 2021	Presentation	2.4
• UConn Fiscal Year 2021 Financial Statement Audit	Presentation	2.5
3. Significant Internal Audit Activities		
• Status of Audits	Update	3.1
• Status of Audit Findings	Update	3.2
• Current AMAS Organization Chart	Update	3.3
COMPLIANCE		
4. Compliance Activities		
• University Policy on Policies	Approval	4.1
• Significant Compliance Activities	Update	4.2
• University Compliance Data and Trends	Presentation	4.3
• Compliance and Management Performance Evaluations	Presentation	4.4
• Informational/Educational Items	Informational	4.5
INFORMATION TECHNOLOGY		
5. Information Technology Update		
• UConn	Update	5.1
• UConn Health	Update	5.2
MISCELLANEOUS		
6. JACC Schedule Calendar Year 2022	Informational	6.1
CLOSING		
7. Conclusion of Full Meeting		

* If members of the public wish to address the Committee during the Public Participation portion of the meeting, you must submit a request in writing 30 minutes prior to the start of the meeting (by 9:30 a.m.) to the following email address: BoardCommittees@uconn.edu. Please indicate your **name, telephone number, and topic** to be discussed. Per the University By-Laws, the Board may limit public comment. As an alternative, you may also submit your comments via email which will be shared with the Board.

ATTACHMENT 1.1

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
Minutes of the September 2, 2021 Meeting
WebEx Video Meeting

Attendees	
Trustees/ Directors:	Chair: M. Boxer, D. Toscano, J. Gouin, R. Carbray, T. Holt, A. Dennis-LaVigne
Staff:	A. Agwunobi, O. Andujar, C. Bernard, L. Blanchard, J. Blumenthal, A. Buckley, W. Byerly, A. Cunningham, A. Duquette, M. Delaney, C. Delello, T. Dyer, K. Fearney, A. Fiorvanti, M. Frank, N. Fuerst, E. Gallo, B. Gelston, N. Gelston, J. Geoghegan, C. Gray, L. Hansen, H. Hildebrandt, K. Hill, D. Hook, A. Keilty, M. Kennedy, G. Kersaint, F. LaRosa, M. Lucas, B. Matusik, K. Metcalf, M. Mundrane, C. Murray, L. Neal, G. Nelson, G. Perrotti, A. Quaresima, R. Rubin, E. Schenider, J. Simpson, E. Vitullo, B. Woodaman, R. Wrynn
Non-UConn Individuals:	W. Felgate, A. Phung

1. Opening

The meeting of the Joint Audit and Compliance Committee (JACC) was called to order at 10:00 a.m. by Committee Chair Boxer.

2. Executive Session anticipated

EXECUTIVE SESSION

ON A MOTION by Director Carbray and seconded by Trustee Gouin, the JACC voted unanimously to go into executive session to discuss:

- C.G.S. 1-210(b)(1)– Preliminary drafts or notes that the public agency has determined that the public’s interest in withholding such documents clearly outweighs the public interest in disclosure.
- C.G.S. 1-200(6)(B) – Records or the information contained therein pertaining to strategy and negotiations with respect to pending claims.
- C.G.S. 1-210(b)(10) – Records, reports and statements privileged by the attorney-client relationship.
- C.G.S. 1-210(b)(20)– Records of standards, procedures, processes, software and codes not otherwise available to the public, the disclosure of which would compromise the security and integrity of an information technology system.

The entire executive session was attended by the following: JACC Members: M. Boxer, J. Gouin, R. Carbray, T. Holt, A. Dennis-LaVigne; **Other Trustees:** D. Toscano; **President and Senior Staff:** A. Agwunobi, L. Blanchard, J. Blumenthal, W. Byerly, N. Fuerst, N. Gelston, J. Geoghegan, A. Keilty, G. Kersaint, R. Rubin, J. Simpson; **Audit and Management Advisory Services Staff:** T. Dyer, E. Gallo, H. Hildebrandt, D. Hook, M. Kennedy, C. Murray, F. LaRosa, G. Perrotti, A. Quaresima; **University Compliance Staff** O. Andujar, K. Fearney, B. Gelston, K. Hill, L. Neal, E. Vitullo.

The following were in attendance for part of Executive session: University Information Technology Staff: A. Buckley, C. Bernard, C. Gray, M. Mundrane.

The Executive Session ended at 11:06 a.m.

DRAFT

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
Minutes of the September 2, 2021 Meeting
WebEx Video Meeting

OPEN SESSION

The JACC returned to public session at 11:07 a.m.

1. Public Participation

There were no public comments.

ON A MOTION by Trustee Gouin and seconded by Director Carbray, the Minutes of the June 10, 2021, JACC meeting were unanimously approved.

2. External Audit Activities

F. LaRosa provided an update on the status of external audit engagements.

M. Delaney provided a presentation on the FY 2020 statewide single audit.

A. Duquette provided a presentation on the JDH Hemophilia Treatment Center annual 340B independent audit.

ON A MOTION by Trustee Gouin and seconded by Director Holt, the NCAA Financial agreed upon procedures auditors James Moore was unanimously approved by the JACC.

ON A MOTION by Trustee Gouin and seconded by Director Carbray, the 340b JDH and Ryan White services compliance partners was unanimously approved.

F. LaRosa informed the Committee that there are informational items attached to the agenda regarding the Public Act 21-145 impact.

3. Significant Internal Audit Activities

F. LaRosa provided an update on the status of internal audits.

F. LaRosa provided an update on the status of internal audit findings.

ON A MOTION by Trustee Dennis-LaVigne and seconded by Trustee Gouin, the audit plan for FY 2022 was unanimously approved.

4. Compliance Activities

ON A MOTION by Trustee Gouin and seconded by Director Carbray, the compliance plan for FY 2022 was unanimously approved.

K. Fearney provided an update on the significant compliance activities.

E. Schneider provided a presentation on the NCAA Compliance update.

DRAFT

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
Minutes of the September 2, 2021 Meeting

WebEx Video Meeting

K. Fearney informed the JACC that there are informational and educational compliance items attached to the agenda.

5. Information Technology Update

M. Mundrane provided an update on the UConn information technologies.

A. Buckley provided an update on the UConn Health information technologies.

6. Conclusion of Full Meeting

ON A MOTION by Trustee Gouin and seconded by Director Carbray, the JACC Committee voted unanimously to adjourn the meeting.

There being no further business appearing, the meeting was adjourned at 11:36 a.m.

Respectfully submitted,
Molly Kennedy

ATTACHMENT 1.2

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
Minutes of the Special November 19, 2021 Meeting
WebEx Video Meeting

Attendees	
Trustees/ Directors:	Chair: M. Boxer, F. Archambault, R. Carbray, T. Holt, A. Dennis-LaVigne
Staff:	A. Agwunobi, J. Blumenthal, L. Brown, W. Byerly, T. Casey, C. Delello, N. Fuerst, N. Gelston, J. Geoghegan, G. Kersaint, R. Rubin, J. Simpson R. Wrynn, T. Dyer, E. Gallo, H. Hildebrandt, D. Hook, M. Kennedy, C. Murray, F. LaRosa, G. Perrotti, A. Quaresima, D. Swol, O. Andujar, K. Fearney, B. Gelston, S. Guralnick, K. Hill, L. Neal, E. Vitullo, C. Bernard, C. Gray, M. Mundrane, G. Karanam, K. Mantha, M. Murahari
External Invitees:	G. Karanam, K. Mantha, M. Murahari

1. Opening

The meeting of the Joint Audit and Compliance Committee (JACC) was called to order at 11:00 a.m. by Committee Chair Boxer.

2. Executive Session anticipated

EXECUTIVE SESSION

ON A MOTION by Director Archambault and seconded by Director Carbray, the JACC voted unanimously to go into executive session to discuss:

- C.G.S. 1-200(6)[E] – Preliminary drafts or notes that the public agency has determined that the public’s interest in withholding such documents clearly outweighs the public interest in disclosure. [1-210(b)(1)]
- C.G.S. 1-200(6)[C] – Records of standards, procedures, processes, software and codes not otherwise available to the public, the disclosure of which would compromise the security and integrity of an information technology system. [1-210(b)(20)]

The entire executive session was attended by the following: JACC Members: M. Boxer, F. Archambault, R. Carbray, T. Holt, A. Dennis-LaVigne; **President and Senior Staff:** A. Agwunobi, J. Blumenthal, L. Brown, W. Byerly, T. Casey, C. Delello, N. Fuerst, N. Gelston, J. Geoghegan, G. Kersaint, R. Rubin, J. Simpson R. Wrynn; **Audit and Management Advisory Services Staff:** T. Dyer, E. Gallo, H. Hildebrandt, D. Hook, M. Kennedy, C. Murray, F. LaRosa, G. Perrotti, A. Quaresima, D. Swol; **University Compliance Staff:** O. Andujar, K. Fearney, B. Gelston, S. Guralnick, K. Hill, L. Neal, E. Vitullo; **University Information Technology Staff:** C. Bernard, C. Gray, M. Mundrane; **External Invitees :** G. Karanam, K. Mantha, M. Murahari.

The Executive Session ended at 11:51 a.m.

DRAFT

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
Minutes of the Special November 19, 2021 Meeting
WebEx Video Meeting

OPEN SESSION

The JACC returned to public session at 11:52 a.m.

3. Public Participation

There were no public comments.

4. Conclusion of Full Meeting

ON A MOTION by Director Archambault and seconded by Director Carbray, the JACC Committee voted unanimously to adjourn the meeting.

There being no further business appearing, the meeting was adjourned at 11:53 a.m.

Respectfully submitted,
Molly Kennedy

ATTACHMENT 2.1

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting

December 9, 2021

Status of External Audit Engagements

Auditor	Area	Scope	Current Status of Audit	Recent Report Issued	Status of Findings—Recent Report Issued			
					Total	No Further Action	Open	Disagreed
Marcum, LLP	UConn Health	Financial Statement Audit	FY 21 Underway	FY 20 Issued 12/16/20	5		5	
James Moore	UConn Athletics	NCAA agreed upon procedures performed on all revenues, expenses, and capital expenditures for the Athletics Program	FY 21 Completed	FY 20 Issued	No Findings Reported			
Mayor Hoffman McCann	UConn & UConn Health	Annual audit of UCONN 2000 substantially completed projects and agreed upon procedures	Seeking approval of new vendor	FY 20 Issued 3/4/21	No Findings Reported			
Pharmacy Optimization Consultants	UConn Health	Audit of UConn Health's Covered Entities 340B Drug Pricing Program required by Health Resources and Services Administration	Seeking approval of vendor	CY20 Issued 3/21 and 6/21	8	7	1	
State Auditors	UConn	Annual Audit of Federal Funds required under the Federal Single Audit Act	FY 21 Underway	FY 20 Issued 7/30/21	No Findings Reported			
State Auditors	UConn Health	Annual Audit of Federal Funds required under the Federal Single Audit Act	FY 21 Underway	FY 20 Issued 7/30/21	No Findings Reported			
State Auditors	UConn	Annual audit of financial statements included in the Comprehensive Annual Financial Reports	FY 21 Completed	FY 20 Issued	No Findings Reported			
State Auditors	UConn Health	Annual audit of financial statements included in the Comprehensive Annual Financial Reports	FY 21 Underway	FY 20 Issued 1/8/21	No Findings Reported			
State Auditors	UConn	Departmental Statutory Required Audit (CGS Sec 2-90)	FYs 19, 20 Underway	FYs 16, 17, 18 Issued 4/13/21	28	18	5	5
State Auditors	UConn Health	Departmental Statutory Required Audit (CGS Sec 2-90)	FYs 19, 20 Underway	FYs 17, 18 Issued 7/7/20	14	10	2	2

ATTACHMENT 2.2

TO: Members of the Joint Audit & Compliance Committee

FROM: Frank LaRosa
Chief Audit Executive

DATE: December 9, 2021

SUBJECT: AMAS Seeks JACC Approval for UConn Health to Appoint Pharmacy Consultants, Inc to Perform an Audit of the Bleeding Disorder Center, HTC

RECOMMENDATION

AMAS is recommending that the Joint Audit and Compliance Committee approve the appointment of Pharmacy Consultants Inc, DBA 340B Compliance Partners to conduct an audit as required per Federal Register Vol. 75, No. 43 Notice of one of the three UConn Health Covered Entities: CT Bleeding Disorder Center, HTC applicable to the 340B Drug Pricing Program for a period to be determined by the vendor. The maximum fee for this engagement is \$8,000, which includes project-related reimbursable expenses for administrative costs.

BACKGROUND

As a 340B covered entities, CT Bleeding Disorder Center, HTC has elected to dispense 340B drugs to patients through contract pharmacy arrangements.

Federal Register Vol. 75, No. 43 Notice Regarding 340B Drug Pricing Program — Contract Pharmacy Services issued guidelines that govern the operation and compliance of contract pharmacies for 340B covered entities. These guidelines require that *“Covered entities are responsible for ensuring compliance of their contract pharmacy arrangement(s) with all 340B Program requirements. In order to fulfill the ongoing obligation of compliance, all covered entities are required to provide oversight of the contract pharmacy, maintain auditable records and are expected to conduct annual audits of their contract pharmacies, completed by an independent auditing firm.”*

APPROVAL

Approved by the Joint Audit & Compliance Committee at their _____ meeting.

External Audit Engagement for Independent 340B HTC Program Audit

JACC General Scope Outline

The Independent Compliance Audit Scope will review a six month period during calendar year 2021 where the below listed Covered Entities (CE) will be evaluated per the current HRSA rules and regulations.

COVERED ENTITY	340B ID
<i>UConn Health- CT Bleeding Disorder Center, HTC</i>	HM060300

The fee schedule for enhanced services by the vendor for each CE is as follows:

COVERED ENTITY	Cost
<i>UConn Health- CT Bleeding Disorder Center, HTC</i>	\$8,000 – Virtual Audit, no travel costs

1. Policy and Procedure Review- Review 340B policies and procedures that address procurement, distribution, dispensing, inventory management, audit documentation procedures, patient eligibility, accumulation and administration of the 340B program.
 - A. Description of CE’s registration/recertification process
 - B. Process for ensuring that the 340B OPAIS record is up-to-date and accurate for the parent, applicable off-site outpatient facilities and contract pharmacies (including regular review and timely update of 340B OPAIS records)
 - C. Process for determining what sites are eligible; Address whether each service area in which 340B drugs are purchased, ordered, or provided is included on the grant or reimbursable on the CE’s most recently filed Medicare cost report (MCR)
 - D. Description of procurement process (including contract pharmacy)
 - E. Definition for any exclusions to the definition of covered outpatient drugs (i.e. bundled drugs, orphan drugs, or inpatient drugs)
 - F. CE’s process for conducting oversight of its contract pharmacies listed on the HRSA website:
 - i. Internal audits
 - ii. Independent audits
 - G. How the CE accounts for 340B inventory or accumulation, if applicable (if physical inventory vs. virtual inventory replenishment)
 - H. Prevention of diversion at CE – Process for confirming the following:
 - i. Site eligibility location
 - ii. Referral/responsibility of care remained with CE
 - iii. Medical/patient health record
 - iv. Patient eligibility (including status change)
 - v. Provider eligibility (relationship)
 - vi. Service in the scope of grant (non-hospital)
 - vii. Documenting and accounting for wastage of a drug not administered
 - I. Prevention of diversion at contract pharmacy - Process for confirming the following:
 - i. Site eligibility location
 - ii. Referral/responsibility of care remained with CE
 - iii. Medical/patient health record
 - iv. Patient eligibility
 - v. Provider eligibility (relationship)
 - vi. Service in the scope of grant (if applicable / non-hospital)
 - J. Mechanism to prevent duplicate discounts at CE and off-site facilities for:

- i. Physician administration
 - ii. Outpatient prescriptions
 - iii. Billing multiple state Medicaid agencies, if applicable
- K. Mechanism to prevent duplicate discounts at contract pharmacies for outpatient prescriptions
- L. When and how CE would self-disclose and CE's definition of non-compliance material breach

2. Review CE Eligibility Documentation

Hemophilia Treatment Center (HTC):

- A. A listing of locations where health care services are provided to individuals for which the hospital deems itself responsible for the health care services provided for purposes of meeting 340B eligibility including physical address.
- B. The applicable MCRs that were most recently filed to the audit period.
- C. If the hospital utilizes 340B drugs at offsite outpatient facilities, provide the trial balance that was submitted to CMS with the MCR(s). For each MCR and corresponding trial balance, include a trial balance crosswalk. The trial balance crosswalk includes the name of each offsite outpatient facility, the routine service line number on the MCR Worksheets A and C, the department code, and the location code or shorthand used to identify the site in the electronic health record (EHR).
- D. If the hospital has a contract with a State or local government to provide health care services to low income individuals, provide a copy of that contract. If a hospital is owned or operated by the government or granted government powers, include documentation showing the ownership or government powers.

Non-Hospitals:

- A. A listing of locations where health care services are provided to individuals for which the non-hospital deems itself responsible for the health care services provided for purposes of meeting 340B eligibility including physical address.
- B. Notice of Grant Award (NGA) and/or sub grantee documentation, or FQHC-LA designation or FQHC638 compact agreement.

3. 340B Universe review for each CE

- A. Include a narrative describing the methodology, by which the data was gathered, and any limitations or exclusions (e.g. whether reversed transactions, or any other elements, were excluded or other 340B orders or dispenses, were direct purchases included or other purchasing mechanisms). Define each area(s) of service on the spreadsheet(s) with column headings name and indicate which area the spreadsheet represents.
- B. Provide a listing of all 340B drug orders and administrations provided to patients from the parent site, offsite facilities/child sites, and pharmacies (in-house/entity-owned and contracted) during the sample period (preferable in Excel format or another electronic format). Include the following data elements in the listing:
 - i. The drug/product name/NDC
 - ii. The acquisition price
 - iii. The type of account the drug was purchased through, purchase account and the associated 340B ID number
 - iv. The quantity issued
 - v. The patient ID number (this is typically the medical record number or date of birth, but can be any number you assigned that will allow tracking through CE's system to retrieve all information associated with the order)
 - vi. The payer (all payers including Medicaid)
 - vii. The date of the order (mixed-use pharmacy) or date(s) written and filled (in-house/entity-owned or contract pharmacy)

- viii. The ordering provider
- ix. The location/site 340B drug was administered/ordered (mixed-use pharmacy) or prescribed (in-house or contract pharmacy)
- x. The date the drug was administered, or dispensed

A sample of prescriptions will be selected for testing while the audit team is on site. For the selected items, individual records will need to be available in either electronic or paper format. If electronic health records (EHRs) are utilized, please provide an individual with system knowledge to navigate the EHR.

4. Provider List Review

A list of the CE's eligible providers, to include first name, last name, NPI and whether employed/contracted (preferable in Excel format). Review of proof of employment, contract, or credentialing for providers during the audit.

5. Purchasing Documentation Review

- A. Listing of CE's wholesalers and 340B drug purchase orders made between dates of selected time frame, including price paid.
- B. Listing of all accounts used to purchase drugs for the parent, off-site facilities, and contract pharmacies, which includes locations dispensing or distributing 340B drugs and a description of the applicable pricing (340B - with 340B ID identified on account listing, GPO, WAC, CSOS, other).

6. Contract Pharmacy Documentation Review

Listing of contract pharmacies, and the current contracts that:

- A. Individually identify by name and address each registered contract pharmacy location participating in the contract pharmacy arrangement; and
- B. Individually identify each CE location by name and address or have a general statement that inclusively identifies the parent and all CE location(s), participating in the contract pharmacy arrangement.

7. Self-Disclosure Documentation Review

- A. A copy of any self-disclosures made to the Office of Pharmacy Affairs since the beginning of the audit timeframe.

8. Medicaid Billing Documentation Review

For each CE 340B ID that carves-in (provides 340B drugs to patients with fee-for-service Medicaid), will review the Medicaid billing numbers (e.g. national provider identifier or state-assigned billing number) that are listed on the paper or electronic claim to Medicaid to identify the "pay-to" provider. Review will include out-of-state Medicaid billing numbers and the state associated with that number, where applicable.

CONSULTING AGREEMENT

THIS CONSULTING AGREEMENT (the "Agreement") dated this _____ day of _____,

BETWEEN:

CLIENT

University of Connecticut Health Center
Finance Corporation on behalf of
UCONN Health Hemophilia Treatment
Center (HM06030)
263 Farmington Avenue, Neag Cancer Center;
Farmington, CT 06030-1834

(the "Client")

CONSULTANT

Pharmacy Consultants, Inc.
DBA 340B Compliance Partners
1310 Cove Lane Road; Roaring Spring, PA
16673

(the "Consultant")

BACKGROUND

- A. The Client is of the opinion that the Consultant has the necessary qualifications, experience and abilities to provide consulting services to the Client.
- B. The Consultant is agreeable to providing such consulting services to the Client on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and the Consultant (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

SERVICES PROVIDED

1. The Client hereby agrees to engage the Consultant to provide the Client with the following consulting services (the "Services"):
 - Service will include providing the annual 340B independent audit of the clinic setting(s), entity-owned retail (if applicable) and contract pharmacies. Audit process is designed to mimic the HRSA audit. The data sample will be from a recent six month period in 2021. Detailed audit procedures/content is provided confidentially to client and 340B Compliance Partners prides itself in the detail level of the independent audit. The following are included in the audit but are not meant to be an exhaustive list:
 - ❖ Mimic HRSA audit with level of detail entity desires, including walking through entire process of sending an email to Authorizing Official, pre-audit conference call, data request with comparative deadlines, and finally the onsite review portion for sample analysis and interview of stakeholders for the program. Onsite may covert to a virtual format if necessary.

- ❖ Kickoff meeting with Stakeholders- includes guidance of where each team member will fit into HRSA audit process
 - ❖ Verification of all items needed to prove eligibility, review of grant
 - ❖ Complete review of Policies and Procedures
 - ❖ Review of OPAIS database for all addresses and dates
 - ❖ Discuss who completes reports required
 - ❖ Staff to explain their understanding of eligibility and what is/is not in scope of grant
 - ❖ Review of accounts for purchasing drugs (if applicable)
 - ❖ Patient definition
 - ❖ Provider File and explanation of its maintenance
 - ❖ Eligibility process for provider with credentialing process, contracting, notification of terminations
 - ❖ Notice process to TPA(s) when provider no longer eligible (if applicable)
 - ❖ Samples from all universes will be reviewed (clinic, any associated sites, contract pharmacies)
 - ❖ Review process for accumulator and any changes with demonstration of NDC-specific replenishment for each sample
 - ❖ Medication security (if applicable) with tour of med area(s) and discussion of ordering process
 - ❖ Review of 340B Oversight Committee Minutes or equivalent
 - ❖ Material breach definition and review how defined in policies and procedures
 - ❖ Review Medicaid Carve-in/Carve-out status and process to ensure compliance and avoid duplicate discounts
 - ❖ Hard copy prescription review from contract pharmacy and/or entity-owned pharmacy
 - ❖ Round table of things to consider for audit i.e. common findings in the other grantee HRSA audits
 - ❖ Educational session provided onsite to audience of choice (arranged in advance for appropriate level of content). This assists in meeting expectations of ongoing education of staff
 - ❖ Exit Conference to discuss concerns
 - ❖ Complete written report of what is going well and what opportunities exist as well as potential risk points provided to AO/PC within four weeks of exit.
2. The Services will also include any other consulting tasks which the Parties may agree on. The Consultant hereby agrees to provide such Services to the Client.

TERM OF AGREEMENT

3. The term of this Agreement (the "Term") will begin on the date of this Agreement and will remain in full force and effect until the completion of the Services. The time approximate time frame will be 60 days from kick-off of audit process to completion of final report.

PERFORMANCE

4. The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

CURRENCY

5. Except as otherwise provided in this Agreement, all monetary amounts referred to in this Agreement are in USD (US Dollars).

COMPENSATION

6. The Consultant will charge the Client a flat fee of \$ 8000.00 for the Services (the "Compensation").
7. A retainer of \$2000.00 (the "Retainer") is payable by the Client upon execution of this Agreement.
8. The Client will be invoiced as follows:
 - The deposit or retainer will represent 25% of total fee (\$2000) to hold dates and initiate the kick off conference call, with 50% of total due onsite when auditors arrive for live portion (\$4000). The final 25% is due upon notification the final report is ready to send upon receipt of final payment (\$2000). Travel will be billed at time of onsite audit and will be capped at \$2500. If possible to coordinate with the Ryan White audit trip, the two combined will be capped at \$3500 and split between the two 340B ID travel bills. The audit may be conducted virtually if a national emergency exists and makes that necessary.
9. Invoices submitted by the Consultant to the Client are due upon receipt of receipt and approval by Client.

REIMBURSEMENT OF EXPENSES

10. The Consultant will be reimbursed from time to time for reasonable and necessary expenses incurred by the Consultant in connection with providing the Services. PENALTIES FOR LATE PAYMENT
11. Any late payments will trigger a fee of 2.00% per month on the amount still owing.

CONFIDENTIALITY

12. Confidential information (the "Confidential Information") refers to any data or information relating to the business of the Client which would reasonably be considered to be proprietary to the Client including, but not limited to, accounting records, business processes, and client records and that is not generally known in the industry of the Client and where the release of that Confidential Information could reasonably be expected to cause harm to the Client.
13. The Consultant agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Consultant has obtained, except as authorized by the Client or as required by law. The obligations of confidentiality will apply during the Term and will survive indefinitely upon termination of this Agreement.

14. All written and oral information and material disclosed or provided by the Client to the Consultant under this Agreement is Confidential Information regardless of whether it was provided before or after the date of this Agreement or how it was provided to the Consultant.
15. Notwithstanding anything to the contrary in this Section or the Agreement, all materials associated with this Agreement are subject to the FOIA provisions set forth in Chapter 14 of the Connecticut General Statutes, and all corresponding rules, regulations and interpretations. If Consultant indicates that certain documents are submitted in confidence, by specifically and clearly marking them as "CONFIDENTIAL," Client will endeavor to keep said information confidential to the extent permitted by law. However, Client has no obligation to initiate, prosecute or defend any legal proceeding or to seek a protective order or other similar relief to prevent disclosure of any information that is sought pursuant to a FOIA request. Consultant shall have the burden of establishing, in the legally-prescribed manner, the availability of any FOIA exemption in any proceeding where it is an issue. In no event shall Client or the State have any liability for the disclosure of any documents or information in Client's possession which Client believes is required to be disclosed pursuant to FOIA or other requirements of law. To the extent that any other provision of the Agreement or any other records or documents conflicts or is in any way inconsistent with this section, this section controls and shall apply.

OWNERSHIP OF INTELLECTUAL PROPERTY

16. All intellectual property and related material (the "Intellectual Property") that is developed or produced under this Agreement, will be the property of the Consultant. The Client is granted a non-exclusive limited-use license of this Intellectual Property.
17. Title, copyright, intellectual property rights and distribution rights of the Intellectual Property remain exclusively with the Consultant.

RETURN OF PROPERTY

18. Upon the expiration or termination of this Agreement, the Consultant will return to the Client any property, documentation, records, or Confidential Information which is the property of the Client.

CAPACITY/INDEPENDENT CONTRACTOR

19. In providing the Services under this Agreement it is expressly agreed that the Consultant is acting as an independent contractor and not as an employee. The Consultant and the Client acknowledge that this Agreement does not create a partnership or joint venture between them, and is exclusively a contract for service. The Client is not required to pay, or make any contributions to, any social security, local, state or federal tax, unemployment compensation, workers' compensation, insurance premium, profit-sharing, pension or any other employee benefit for the Consultant during the Term. The Consultant is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to the Consultant under this Agreement.

NOTICE

20. All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties at the following addresses:

- a. UConn Health Hemophilia Treatment Center (HM06030)
Attn: Program Coordinator
263 Farmington Avenue, Neag Cancer Center; Farmington, CT 06030-1834
- b. 340B Compliance Partners
1310 Cove Lane Road; Roaring Spring, PA 16673

or to such other address as either Party may from time to time notify the other, and will be deemed to be properly delivered (a) immediately upon being served personally, (b) two days after being deposited with the postal service if served by registered mail, or (c) the following day after being deposited with an overnight courier.

INDEMNIFICATION

21. Each party agrees that it shall be responsible for its own acts of negligence or misconduct in the performance of this Agreement and shall defend itself against any action or claim brought as a result of its own negligence or misconduct in the performance of its obligations under the Agreement.

MODIFICATION OF AGREEMENT

22. Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

ASSIGNMENT

23. The Consultant will not voluntarily, or by operation of law, assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Client.

ENTIRE AGREEMENT

24. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement. The Parties agree that Client's terms and conditions, attached hereto as Exhibit A, are incorporated into this Agreement.

ENUREMENT

25. This Agreement will enure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators and permitted successors and assigns.

TITLES/HEADINGS

26. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement.

GENDER

27. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

GOVERNING LAW

28. This Agreement will be governed by and construed in accordance with the laws of the State of Connecticut.

SEVERABILITY

29. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

WAIVER

30. The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this _____ day of _____, 2021.

University of Connecticut Health Center Finance Corporation on behalf of UConn Health Hemophilia Treatment Center

Per: _____

340B Compliance Partners

Per: _____ (Seal)

EXHIBIT A
UNIVERSITY OF CONNECTICUT HEALTH CENTER FINANCE CORPORATION (“UCHCFC”)
TERMS AND CONDITIONS

1. **STATUTORY AUTHORITY:** UCHCFC is a statutorily-created public instrumentality and political subdivision of the State of Connecticut that was established to promote UConn Health’s efficient and effective provision of health care services. In performing its functions pursuant to Connecticut General Statutes §§ 10a-250 through 10a-263, UCHCFC enters into a variety of contracts on behalf of UConn Health’s clinical operations; accordingly, this agreement (“Agreement”) is entered into by UCHCFC on behalf of one or more clinical areas/affiliates of UConn Health.
2. **INSTRUCTIONS TO CONTRACTOR:** Accepting payment or beginning performance under this Agreement or any purchase order issued in connection with this Agreement shall be acceptance of these terms and conditions. Payment in connection with this Agreement will be remitted only to the contractor named in the Agreement (“Contractor”); payment will not be remitted to any third parties. Any terms or conditions proposed in Contractor’s acceptance, acknowledgment, invoice, or other form that add to, vary from, or conflict with the terms herein are hereby rejected. Time is of the essence in Contractor’s performance of this Agreement. The parties acknowledge that any web addresses listed herein are subject to change, and any new web addresses will be provided to Contractor upon request. Contractor may not ship goods or begin performance of services until it has received a duly issued purchase order against this Agreement for same. Contractor shall reference the relevant purchase order number(s) on all of its packing slips and invoices.
3. **GOODS/SERVICES:** For the purposes of this Agreement, “goods” shall mean any tangible goods, equipment, parts, supplies, software, manuals, or other items to be delivered, and “services” shall mean any services or other work to be performed, pursuant to this Agreement. The goods and services may also be referred to collectively herein as the “deliverables.” Unless otherwise more specifically set forth herein, this Agreement is neither a requirements contract nor an agreement to purchase any specific quantity of goods or services.
4. **DELIVERY:** Contractor shall deliver in accordance with the terms stated on the purchase order issued by UConn Health in connection with this Agreement; if no such terms are stated, delivery shall be DAP UConn Health West Loading Dock, 263 Farmington Avenue, Farmington, CT 06030 (Incoterms 2010), and Contractor shall bear risk of loss and insurance until delivery. Upon UConn Health’s request, Contractor shall utilize UConn Health’s inbound freight accounts for the shipment of goods pursuant to this Agreement.
5. **CONTRACTOR QUALIFICATIONS AND STATUS:** Contractor represents and warrants that it is fully experienced and properly qualified to provide the goods and/or services, and that it is, and will continue to be during the term of this Agreement, properly licensed, equipped, organized and financed. If requested by UConn Health, Contractor shall provide UConn Health with a completed Service Organization Control (“SOC”) Report and copies of any current licenses and registrations relevant to this Agreement.
6. **EVALUATION OF GOODS/PERFORMANCE:** Goods/services are subject to return/rejection if inferior to specifications or reasonable standard of quality. Goods/services shall meet or exceed any quality/performance specifications that UCHCFC/UConn Health provide to Contractor. UConn Health or its designee may conduct evaluations of Contractor’s performance. Contractor shall cooperate with UConn Health in any evaluations, and shall work with UConn Health to correct any deficiencies noted. The foregoing shall not relieve Contractor of any of its obligations nor be deemed a waiver of any other rights or remedies available to UCHCFC or UConn Health.
7. **NO WAIVER OF IMPLIED WARRANTY:** Contractor does not disclaim, exclude or modify the implied warranty of fitness for a particular purpose or the warranty of merchantability.
8. **INTELLECTUAL PROPERTY:** (a) All data provided to Contractor by UCHCFC/UConn Health or developed by Contractor pursuant to this Agreement (“UConn Health Data”) shall be treated as property of UConn Health unless UConn Health agrees in writing to the contrary. Upon expiration or termination of this Agreement, Contractor shall, within fifteen (15) days of UConn Health’s request, deliver to UConn Health all UConn Health Data in electronic, magnetic or other intangible form in a non-proprietary format (such as ASCII, .TXT or XML).
(b) If the use or sale of the deliverables described in this Agreement is enjoined by a court, or should Contractor refuse to deliver to avoid potential liability, Contractor shall either (1) secure for UConn Health the right to use or sell such goods; (2) modify or replace the deliverables with equivalent non-infringing goods; or (3) provide such other solution acceptable to UConn Health.
9. **TERMINATION:** UCHCFC may terminate this Agreement without penalty, by providing Contractor with thirty (30) days written notice, whenever UCHCFC, in its sole discretion, determines that such termination is in the best interests of UCHCFC/UConn Health or the State of Connecticut.
10. **BACKGROUND CHECKS AND CERTIFICATIONS:** Contractor shall comply with applicable UConn Health policies and procedures regarding completion of background checks and/or certifications and shall pay all related fees. If UConn Health determines that the results of a background check on any person are unfavorable: (a) UCHCFC may require that person to immediately cease performance hereunder without penalty to UCHCFC or UConn Health, and (b) UCHCFC may still require the Contractor to complete its obligations hereunder. Contractor’s inability to complete its obligations hereunder due to an unfavorable background check will be considered a material breach of this Agreement.

11. **PUBLICITY**: Contractor shall not make or authorize any news release, advertisement, or other disclosure that uses UCHCFC's or UConn Health's name without UConn Health's prior written consent.
12. **INSURANCE**: Contractor will carry sufficient insurance (liability and/or other) as applicable according to the nature of goods provided or work performed so as to "save harmless" UConn Health, UCHCFC and the State of Connecticut from any insurable cause whatsoever. If requested, Contractor will provide certificates of such insurance to UCHCFC or its designee.
13. **SOVEREIGN IMMUNITY AND CLAIMS AGAINST THE STATE**: Nothing herein shall be construed as a modification, compromise or waiver of any rights or defenses of immunities provided by federal or state law, which UConn Health, UCHCFC, the State of Connecticut, and/or their agencies, departments, officers or employees may have had, now have or will have with respect to all matters arising out of this Agreement. For avoidance of doubt, neither UConn Health, nor UCHCFC, nor the State of Connecticut shall be required to indemnify Contractor or any other person or entity in connection herewith. Contractor agrees that the sole and exclusive means for the presentation of any claim against UConn Health, UCHCFC, the State of Connecticut, and/or their agencies, departments, officers or employees arising from this Agreement shall be in accordance with Chapter 53 of Connecticut General Statutes (Claims Against the State) and Contractor further agrees not to initiate any legal proceedings in any state or federal court in addition to, or in lieu of, said Chapter 53 proceedings. To the extent that this section conflicts with any other terms or provisions of this Agreement, this section shall govern.
14. **EXECUTIVE ORDERS**: This Agreement may be subject to the provisions of: Executive Order No. 49 of Governor Dannel P. Malloy, promulgated May 22, 2015, mandating disclosure of certain gifts to public employees and contributions to certain candidates for office; Executive Order No. 14 of Governor M. Jodi Rell, promulgated April 17th, 2006, concerning procurement of cleaning products and services; Executive Order No. Sixteen of Governor John G. Rowland promulgated August 4, 1999, concerning violence in the workplace; Executive Order No. Seventeen of Governor Thomas J. Meskill, promulgated February 15, 1973, concerning the listing of employment openings; and Executive Order No. Three of Governor Thomas J. Meskill, promulgated June 16, 1971, concerning labor employment practices. If Executive Order 14 and/or Executive Order 49 are applicable, they are deemed to be incorporated into and are made a part of this Agreement as if they had been fully set forth in it. UConn Health shall provide a copy of these Executive Orders to Contractor upon request.
15. **PREVENTION OF FRAUD, WASTE AND ABUSE**: (a) The parties to this Agreement specifically intend to comply with all applicable laws, rules and regulations, including (i) the federal anti-kickback statute (42 U.S.C. 1320a-7(b)) and related safe harbor regulations; and (ii) the Limitation on Certain Physician Referrals, also referred to as the "Stark Law" (42 U.S.C. 1395 (n)). Accordingly, no part of any consideration paid hereunder is a prohibited payment for the recommending or arranging for the referral of business or the ordering of items or services; nor are any payments intended to induce illegal referrals of business. In the event that any part of this Agreement is determined to violate federal, state, or local laws, rules, or regulations, the parties agree to negotiate in good faith revisions to the violative provision(s). If the parties are unable to agree to new or modified terms as required to bring the Agreement into compliance, either party may terminate this Agreement on fifteen (15) days written notice to the other party. Contractor represents and warrants that neither it nor any affiliate of it has entered into any direct or indirect relationship with a third party for the purpose of providing services hereunder wherein such third party is directly or indirectly compensated or receives remuneration of any kind on the basis of the volume or value of referrals that it makes to UConn Health for "designated health services" as defined by 42 CFR § 411.351. Contractor shall indemnify, defend and hold harmless UConn Health, UCHCFC, the State of Connecticut and their respective officers, directors, members, employees, and agents from and against any and all claims, liabilities, obligations, losses, judgments, fines, assessments, penalties, awards, statutory damages, costs or expenses (including, without limitation, reasonable attorneys' fees and expenses) arising out of Contractor's breach of the representation and warranty made herein.
- (b) UConn Health's Corporate Compliance Program includes policies and procedures mandated by the federal Deficit Reduction Act ("DRA") of 2005. In accordance with the DRA, any individual or entity that furnishes or authorizes the furnishing of Medicare/Medicaid healthcare items or services, or performs billing or coding functions on behalf of UConn Health, must comply with UConn Health's Corporate Compliance Program policies and procedures. UConn Health Policy 2007-01, Prevention of Fraud, Waste, and Abuse, summarizes federal and Connecticut state laws aimed at fraud, waste, and abuse in health care programs, and can be reviewed at <http://health.uconn.edu/policies/>.
16. **DEBARMENT**: Contractor represents and warrants that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any governmental entity in accordance with applicable federal or state laws, and Contractor shall disclose to UConn Health immediately in writing any debarment, suspension, proposal for debarment, voluntary exclusion or other event that makes it or its principals an "Ineligible Person" at any time during the term of this Agreement. An "Ineligible Person" is an individual or entity who: (i) is currently excluded, debarred, suspended, or otherwise ineligible to participate in the federal health care programs or in federal procurement or nonprocurement programs, or (ii) has been convicted of a criminal offense that falls within the ambit of 42 U.S.C. § 1320a-7(a), but has not yet been excluded, debarred, suspended, or otherwise declared ineligible.
17. **OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION ("OSHA")**: Contractor represents and warrants that it complies with all applicable OSHA regulations, and that in the last three (3) years it has not been cited for any willful or serious violations of any occupational safety and health act, standard, order or regulation.

18. PROTECTION OF CONFIDENTIAL INFORMATION: (a) HIPAA/HITECH Requirements. UCHCFC and UConn Health comply with all applicable laws and regulations, specifically including the privacy and security standards of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") as amended and the Health Information Technology for Economic and Clinical Health Act ("HITECH"). UConn Health's policies regarding HIPAA are located at <http://health.uconn.edu/policies/>. The parties' Business Associate Agreement is attached hereto as Attachment 1.
- (b) Other Requirements. Contractor, at its own expense, has a duty to and shall protect any and all confidential information which they come to possess or control pursuant to this Agreement, wherever and however stored or maintained, in a commercially reasonable manner in accordance with current industry standards. In performing services pursuant to this Agreement, Contractor shall comply with all applicable federal and state statutes and regulations, including, but not limited to the Gramm-Leach-Bliley Act and the Family Educational Rights and Privacy Act ("FERPA") in the protection of all personally identifiable and other protected confidential information and non-directory student or patient data. UConn Health also requires that contractors have policies and procedures to prevent identity theft, and to report any "Red Flags" (as defined by Federal Trade Commission regulations) regarding identity theft to UConn Health promptly upon discovery.
19. AUDIT REQUIREMENTS: Contractor shall, upon request, provide UConn Health an annual financial audit for any expenditure of State of Connecticut or federal funds, which shall include management letters and audit recommendations. Contractor will comply with all applicable federal and state audit standards, which may require Contractor to give Contractor's records related to this Agreement (or access to such records) to the State of Connecticut Auditors of Public Accounts.
20. FREEDOM OF INFORMATION/PUBLIC RECORDS: This Agreement is disclosable under the Connecticut Freedom of Information Act ("FOIA") and will not be treated as confidential information. Information and documents related to this Agreement may also be subject to FOIA. If Conn. Gen. Stat. § 1-218 is applicable to this Agreement, UCHCFC or its designee is entitled to receive a copy of records and files related to Contractor's performance, and such records and files are subject to and may be disclosed pursuant to FOIA.
21. WHISTLEBLOWER: If an officer, employee or appointing authority of a "large state contractor" (as defined by Conn. Gen. Stat. § 4-61dd) takes or threatens to take any personnel action against any employee of the contractor in retaliation for such employee's disclosure of information to any employee of the contracting state or quasi-public agency or the Auditors of Public Accounts or the Attorney General under the provisions of Conn. Gen. Stat. §4-61dd(a), the contractor shall be liable for a civil penalty of not more than \$5,000 for each offense, up to a maximum of 20% of the value of the contract. Each violation shall be a separate and distinct offense and in the case of a continuing violation each calendar day's continuance of the violation shall be deemed to be a separate and distinct offense. The executive head of the State of Connecticut or quasi-public agency may request the Attorney General to bring a civil action in the superior court for the judicial district of Hartford to seek imposition and recovery of such civil penalty.
22. TANGIBLE PERSONAL PROPERTY: If Conn. Gen. Stat. § 12-411b (Collection of use tax by certain state contractors) applies to this Agreement, Contractor shall comply with the provisions of that statute and the Sales and Use Taxes Act (Chapter 219 of the Connecticut General Statutes).
23. ANTITRUST PROVISION: Contractor hereby irrevocably assigns to the State of Connecticut all rights, title and interest in and to all claims associated with this Agreement that Contractor now has or may or will have and that arise under the antitrust laws of the United States, 15 U.S.C. § 1, *et seq.* and the antitrust laws of the State of Connecticut, Connecticut General Statutes § 35-24, *et seq.*, including but not limited to any and all claims for overcharges. This assignment shall become valid and effective immediately upon the accrual of a claim without any further action or acknowledgment by the parties.
24. NON-DISCRIMINATION: UConn Health's Affirmative Action, Non-Discrimination and Equal Opportunity Policy is set forth in Policy 2002-44, which can be reviewed at <http://health.uconn.edu/policies/>. UCHCFC and UConn Health will not knowingly do business with any person or entity that discriminates against members of any class protected under federal law or under sections 4a-60 or 4a-60a of the Connecticut General Statutes, and Contractor agrees that it will not discriminate in violation of federal or Connecticut law.
25. SUMMARY OF STATE ETHICS LAWS: Pursuant to the requirements of Conn. Gen. Stat. § 1-101qq, the summary of State of Connecticut ethics laws developed by the Office of State Ethics pursuant to Conn. Gen. Stat. § 1-81b is incorporated by reference into and made a part of these terms and conditions as if the summary was fully set forth herein.
26. CAMPAIGN CONTRIBUTION RESTRICTIONS: For all State of Connecticut contracts as defined in Conn. Gen. Stat. § 9-612(g), the authorized signatory to this Agreement expressly acknowledges receipt of the Connecticut State Elections Enforcement Commission's "Notice to Executive Branch State Contractors and Prospective State Contractors of Campaign Contribution and Solicitation Limitations," and will inform its principals of the contents of the Notice, which is incorporated herein by reference and can be found at http://www.ct.gov/seec/lib/seec/forms/contractor_reporting/_seec_form_11_notice_only.pdf.
27. FORCE MAJEURE: If the performance of obligations under this Agreement is rendered impossible or hazardous or is otherwise prevented or impaired due to events beyond the reasonable control of the party asserting that such an event has occurred, including without limitation, accidents, Acts of God, riots, strikes, extraordinary weather conditions, epidemics, earthquakes, insurrection or war ("Force Majeure" events), the non-performing party shall give immediate

~~Cons~~written notice to the other party (the “performing party”) and each party’s obligations to the other hereunder shall be excused and neither party shall have any liability to the other hereunder during the existence of such event.

28. NOTICES: Any notices in connection with this Agreement shall be delivered by hand, by private overnight carrier (such as FedEx), or by U.S. mail, at the party addresses listed in this Agreement (or such other address(es) as may be designated by notice in writing). Notices to UCHCFC/UConn Health shall be sent to the attention of “Contracts Department, MC-4036.”
29. TRANSITION OBLIGATIONS: Upon termination, cancellation or expiration of this Agreement, Contractor will take reasonable steps to ensure a smooth transition as directed by UConn Health. UConn Health reserves the right to begin the process of transitioning to a different supplier thirty (30) to forty-five (45) days prior to the end of this Agreement (whether due to termination, cancellation or expiration), at no additional cost to UConn Health. Transition steps may include: (a) UConn Health bringing another supplier’s equipment on site for demonstration/testing; (b) Contractor’s attendance at meetings; (c) Contractor’s participation in a phased removal of Contractor’s goods; and (d) Contractor securely eliminating UConn Health electronic data from Contractor’s equipment (collectively, “Transition Work”). Contractor shall not charge for any Transition Work.
30. SURVIVAL: The rights and obligations of the parties which by their nature survive termination, cancellation, or completion of this Agreement, including, but not limited to, those relating to intellectual property, indemnification, hold harmless, audit and confidential information, shall remain in full force and effect.
31. SEVERABILITY: If any term or provision of this Agreement or its application is held to be invalid or unenforceable, the remainder of this Agreement shall be valid and enforced to the fullest extent possible by law.

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BUSINESS ASSOCIATE AGREEMENT

1. The University of Connecticut Health Center and/or one or more of its component entities (including, but not limited to, the UConn School of Medicine, UConn School of Dental Medicine, John Dempsey Hospital, UConn Medical Group, UConn Health Partners, University Physicians, University Dentists and UConn Health Pharmacy Services Inc.) (collectively, "UConn Health") is a "covered entity" as that term is defined in 45 C.F.R. § 160.103.
2. If performance of this Agreement results in Contractor becoming a "business associate" of UConn Health under the requirements of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), Contractor must comply with all terms and conditions of this Business Associate Agreement section of the Agreement (this "BAA"). If Contractor is not UConn Health's "business associate" under HIPAA, this BAA does not apply to Contractor.
3. Contractor is required to safeguard the use, publication and disclosure of information about individuals that it creates, maintains, transmits or receives pursuant to this Agreement, in accordance with all applicable federal and state laws regarding confidentiality, including, without limitation, HIPAA and more specifically the Privacy and Security Rules at 45 C.F.R. part 160 and part 164, subparts A, C, and E; and
4. Contractor and UConn Health agree to this BAA in order to comply with HIPAA, the requirements of Subtitle D of the Health Information Technology for Economic and Clinical Health Act (Pub. L. 111-5, §§ 13400 to 13423) ("HITECH Act"), and more specifically with the Privacy and Security Rules at 45 C.F.R. part 160 and part 164, subparts A, C, D and E (collectively referred to herein as the "HIPAA Standards").
5. Definitions.
 - 5.1 "BAA" refers to this Business Associate Agreement section of the Agreement, in its entirety. Where the term "Agreement" is used in this BAA, it means the Agreement in its entirety, including this BAA.
 - 5.2 "Business Associate," as that term is defined in 45 C.F.R. § 160.103, shall mean Contractor.
 - 5.3 "Covered Entity" shall mean UConn Health and/or one or more of its component entities.
 - 5.4 "Designated Record Set" shall have the same meaning as the term "Designated record set" in 45 C.F.R. § 164.501.
 - 5.5 "Electronic Health Record" shall have the same meaning as the term is defined in section 13400 of the HITECH Act (42 U.S.C. § 17921(5)).
 - 5.6 "HIPAA Breach" shall have the same meaning as the term "Breach" in 45 C.F.R. § 164.402, and shall also include any use or disclosure of PHI that violates the HIPAA Standards.
 - 5.7 "Individual" shall have the same meaning as the term "Individual" in 45 C.F.R. § 160.103 and shall include a person who qualifies as a personal representative as defined in 45 C.F.R. § 164.502(g).
 - 5.8 "More Stringent" shall have the same meaning as the term "More stringent" in 45 C.F.R. § 160.202.
 - 5.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. part 160 and part 164, subparts A and E.
 - 5.10 "Protected Health Information" or "PHI" shall have the same meaning as the term "Protected health information" in 45 C.F.R. § 160.103, and includes electronic PHI, as defined in 45 C.F.R. § 160.103, limited to information created, maintained, transmitted or received by Business Associate from or on behalf of Covered Entity or from another business associate of Covered Entity.
 - 5.11 "Required by Law" shall have the same meaning as the term "Required by law" in 45 C.F.R. § 164.103.
 - 5.12 "Secretary" shall mean the Secretary of the Department of Health and Human Services or his designee.
 - 5.13 "Security Incident" shall have the same meaning as the term "Security incident" in 45 C.F.R. § 164.304.
 - 5.14 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. part 160 and part 164, subpart A and C.
 - 5.15 "Unsecured Protected Health Information" shall have the same meaning as the term as defined in 45 C.F.R. § 164.402.
6. Obligations and Activities of Business Associate.
 - 6.1 Business Associate agrees not to use or disclose PHI other than as permitted or required by this Agreement or any other duly executed agreement with Covered Entity, or as Required by Law.
 - 6.2 Business Associate agrees to use and maintain appropriate safeguards and comply with applicable HIPAA Standards with respect to all PHI and to prevent use or disclosure of PHI other than as provided for in this Agreement and in accordance with HIPAA standards.
 - 6.3 Business Associate agrees to use administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of electronic protected health information that it creates, receives, maintains, or transmits on behalf of Covered Entity.

6.4 Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of PHI by Business Associate in violation of this Agreement.

- 6.5 Business Associate agrees to report to Covered Entity any use or disclosure of PHI not provided for by this Agreement, or any security incident of which it becomes aware.
- 6.6 Business Associate agrees, in accordance with 45 C.F.R. §§ 502(e)(1)(ii) and 164.308(d)(2), if applicable, to ensure that any subcontractors that create, receive, maintain or transmit protected health information on behalf of Business Associate, agree to the same restrictions, conditions, and requirements that apply to Business Associate with respect to such information.
- 6.7 Business Associate agrees to provide access (including inspection, obtaining a copy or both), at the request of Covered Entity, and in the time and manner designated by Covered Entity, to PHI in a Designated Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under 45 C.F.R. § 164.524. Business Associate shall not charge any fees greater than the lesser of the amount charged by Covered Entity to an Individual for such records; the amount permitted by state law; or Business Associate's actual cost of postage, labor and supplies for complying with the request.
- 6.8 Business Associate agrees to make any amendments to PHI in a Designated Record Set that Covered Entity directs or agrees to pursuant to 45 C.F.R. § 164.526 at the request of Covered Entity, and in the time and manner designated by Covered Entity.
- 6.9 Business Associate agrees to make internal practices, books, and records, including policies and procedures and PHI, relating to the use and disclosure of PHI received from, or created, maintained, transmitted or received by, Business Associate on behalf of Covered Entity, available to the Secretary in a time and manner agreed to by the Parties or designated by the Secretary, for purposes of the Secretary investigating or determining Covered Entity's compliance with the HIPAA Standards.
- 6.10 Business Associate agrees to document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. § 164.528 and section 13405 of the HITECH Act (42 U.S.C. § 17935) and any regulations promulgated thereunder.
- 6.11 Business Associate agrees to provide to Covered Entity, in a time and manner designated by Covered Entity, information collected in accordance with subsection 18.6.10 of this BAA, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. § 164.528 and section 13405 of the HITECH Act (42 U.S.C. § 17935) and any regulations promulgated thereunder. Business Associate agrees at Covered Entity's direction to provide an accounting of disclosures of PHI directly to an Individual in accordance with 45 C.F.R. § 164.528 and section 13405 of the HITECH Act (42 U.S.C. § 17935) and any regulations promulgated thereunder.
- 6.12 Business Associate agrees to comply with any state or federal law that is More Stringent than the Privacy Rule.
- 6.13 Business Associate agrees to comply with the requirements of the HITECH Act relating to privacy and security that are applicable to Covered Entity and with the requirements of 45 C.F.R. §§ 164.504(e), 164.308, 164.310, 164.312, and 164.316.
- 6.14 In the event that an Individual requests that Business Associate:
 - 6.14.1 restrict disclosures of PHI;
 - 6.14.2 provide an accounting of disclosures of the Individual's PHI;
 - 6.14.3 provide a copy of the Individual's PHI in an electronic health record; or
 - 6.14.4 amend PHI in the Individual's designated record set,Business Associate agrees to notify Covered Entity, in writing, within five (5) business days of the request.
- 6.15 Business Associate agrees that it shall not, and shall ensure that its subcontractors do not, directly or indirectly, receive any remuneration in exchange for PHI of an Individual without:
 - 6.15.1 the written approval of Covered Entity, unless receipt of remuneration in exchange for PHI is expressly authorized by this Agreement; and
 - 6.15.2 the valid authorization of the Individual, except for the purposes provided under section 13405(d)(2) of the HITECH Act (42 U.S.C. § 17935(d)(2)) and in any accompanying regulations.
- 6.16 Obligations in the Event of a HIPAA Breach.
 - 6.16.1 Business Associate agrees that, following the discovery by Business Associate or by a subcontractor of Business Associate of any use or disclosure not provided for by this Agreement, any HIPAA Breach of Unsecured Protected Health Information, or any Security Incident, it shall notify Covered Entity of such HIPAA Breach in accordance with 45 C.F.R. part 164, subpart D, and this BAA.
 - 6.16.2 Such notification shall be provided by Business Associate to Covered Entity without unreasonable delay, and in no case later than five (5) business days after the HIPAA Breach is discovered by

by a law enforcement official pursuant to 45 C.F.R. § 164.412. A HIPAA Breach is considered discovered as of the first calendar day on which it is, or reasonably should have been, known to Business Associate or its subcontractor. The notification shall include the identification and last known address, phone number and email address of each Individual (or the next of kin of the Individual if the Individual is deceased) whose Unsecured Protected Health Information has been, or is reasonably believed by Business Associate to have been, accessed, acquired, or disclosed during such HIPAA Breach.

- 6.16.3 Business Associate agrees to include in the notification to Covered Entity at least the following information:
 - 6.16.3.1 A description of what happened, including the date of the HIPAA Breach; the date of the discovery of the HIPAA Breach; the unauthorized person, if known, who used the PHI or to whom it was disclosed; and whether the PHI was actually acquired or viewed.
 - 6.16.3.2 A description of the types of Unsecured Protected Health Information that were involved in the HIPAA Breach (such as full name, Social Security number, date of birth, home address, account number, or disability code).
 - 6.16.3.3 The steps Business Associate recommends that Individual(s) take to protect themselves from potential harm resulting from the HIPAA Breach.
 - 6.16.3.4 A detailed description of what Business Associate is doing or has done to investigate the HIPAA Breach, to mitigate losses, and to protect against any further HIPAA Breaches.
 - 6.16.3.5 Whether a law enforcement official has advised Business Associate, either verbally or in writing, that he or she has determined that notification or notice to Individuals or the posting required under 45 C.F.R. § 164.412 would impede a criminal investigation or cause damage to national security and, if so, contact information for said official.
 - 6.16.4 If directed by Covered Entity, Business Associate agrees to conduct a risk assessment using at least the information in subparagraphs 18.6.16.3.1-4 of this BAA and determine whether, in its opinion, there is a low probability that the PHI has been compromised. Such recommendation shall be transmitted to Covered Entity within ten (10) business days of Covered Entity's direction to assess risk.
 - 6.16.5 If Covered Entity determines that there has been a HIPAA Breach by Business Associate or a subcontractor of Business Associate, Business Associate, if directed by Covered Entity, shall provide all notifications required by 45 C.F.R. §§ 164.404 and 45 C.F.R. 164.406.
 - 6.16.6 Business Associate agrees to provide appropriate staffing and have established procedures to ensure that individuals informed of a HIPAA Breach have the opportunity to ask questions and contact Business Associate for additional information regarding the HIPAA Breach. Such procedures shall include a toll-free telephone number, an e-mail address, a posting on its website and a postal address. Business Associate agrees to include in the notification of a HIPAA Breach by Business Associate to Covered Entity, a written description of the procedures that have been established to meet these requirements. Costs of such contact procedures will be borne by Business Associate.
 - 6.16.7 Business Associate agrees that, in the event of a HIPAA Breach, it has the burden to demonstrate that it has complied with all notifications requirements set forth above, including evidence demonstrating the necessity of a delay in notification to Covered Entity.
- 6.17 Business Associate agrees that it shall obtain permission from Covered Entity prior to: (a) transmitting, or allowing the transmission of, any PHI to an offshore location; or (b) utilizing an offshore entity to perform services on behalf of Covered Entity. For the purposes of this section, "offshore" means any country that is not one of the fifty United States or one of the United States Territories (American Samoa, Guam, Northern Marianas, Puerto Rico, and Virgin Islands).

7. Permitted Uses and Disclosure by Business Associate.

- 7.1 General Use and Disclosure Provisions. Except as otherwise limited in this Agreement, Business Associate may use or disclose PHI to perform functions, activities, or services for, or on behalf of, Covered Entity as specified in this Agreement, provided that such use or disclosure would not violate the HIPAA Standards if done by Covered Entity.
- 7.2 Specific Use and Disclosure Provisions
 - 7.2.1 Except as otherwise limited in this Agreement, Business Associate may use PHI for the proper management and administration of Business Associate or to carry out the legal responsibilities of Business Associate.
 - 7.2.2 Except as otherwise limited in this Agreement, Business Associate may disclose PHI for the proper management and administration of Business Associate, provided that disclosures are Required by Law, or Business Associate obtains reasonable assurances from the person to whom the information is

Consulting Agreement disclosed that it will remain confidential and used or further disclosed only as Required by Law or for the purpose for which it was disclosed to the person, and the person notifies Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.

7.2.3 Except as otherwise limited in this Agreement, Business Associate may use PHI to provide Data Aggregation services to Covered Entity as permitted by 45 C.F.R. § 164.504(e)(2)(i)(B).

8. Obligations of Covered Entity.

8.1 Covered Entity shall notify Business Associate of any limitations in its notice of privacy practices of Covered Entity, in accordance with 45 C.F.R. § 164.520, or to the extent that such limitation may affect Business Associate's use or disclosure of PHI.

8.2 Covered Entity shall notify Business Associate of any changes in, or revocation of, permission by Individual(s) to use or disclose PHI, to the extent that such changes may affect Business Associate's use or disclosure of PHI.

8.3 Covered Entity shall notify Business Associate of any restriction to the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 C.F.R. § 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

9. Permissible Requests by Covered Entity. Covered Entity shall not request Business Associate to use or disclose PHI in any manner that would not be permissible under the HIPAA Standards if done by Covered Entity, except that Business Associate may use and disclose PHI for data aggregation, and management and administrative activities of Business Associate, as permitted under this Agreement.

10. Term and Termination.

10.1 Term. This BAA shall be effective as of the date the Agreement is effective and shall continue for as long as Business Associate has possession of or access to Covered Entity's PHI. This BAA may be terminated only after the information collected in accordance with provision 18.6.10 of this BAA is provided to Covered Entity and all of the PHI provided by Covered Entity to Business Associate, or created or received by Business Associate on behalf of Covered Entity, is destroyed or returned to Covered Entity, or, if it is infeasible to return or destroy PHI, protections are extended to such information, in accordance with the termination provisions in this section.

10.2 Termination for Cause. Upon Covered Entity's knowledge of a HIPAA Breach or of a violation of the terms of this BAA by Business Associate, Covered Entity shall either:

10.2.1 Provide an opportunity for Business Associate to cure the HIPAA Breach or end the violation and terminate the Agreement if Business Associate does not cure the Breach or end the violation within the time specified by Covered Entity; or

10.2.2 Immediately terminate the Agreement if Business Associate has violated a material term of this BAA and cure is not possible; or

10.2.3 If neither termination nor cure is feasible, Covered Entity shall report the HIPAA Breach and/or violation to the Secretary.

10.3 Effect of Termination.

10.3.1 Upon termination of the Agreement for any reason, Business Associate shall return or destroy all PHI received from Covered Entity, or created, maintained, or received by Business Associate on behalf of Covered Entity. Business Associate shall also provide the information collected in accordance with Section 18.6.10 of this BAA to Covered Entity within ten (10) business days of the notice of termination. This section shall apply to PHI that is in the possession of subcontractors or agents of Business Associate. Business Associate and its subcontractors shall retain no copies of the PHI, except as provided in Section 18.10.3.2 of this BAA.

10.3.2 In the event that Business Associate determines that returning or destroying the PHI is infeasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction infeasible. Upon documentation by Business Associate that return or destruction of PHI is infeasible, Business Associate shall extend the protections of this BAA to such PHI and limit further uses and disclosures of PHI to those purposes that make return or destruction infeasible, for as long as Business Associate maintains such PHI. Infeasibility of the return or destruction of PHI includes, but is not limited to, requirements under state or federal law that Business Associate maintains or preserves the PHI or copies thereof.

11. Miscellaneous.

11.1 Regulatory References. A reference in this BAA to a section in the Privacy Rule means the section as in effect or as amended.

11.2 Amendment. The Parties agree to take such action as in necessary to amend this BAA from time to time as is necessary for Covered Entity to comply with requirements of the Privacy Rule and the Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191.

- 11.3 Survival. The respective rights and obligations of the Parties under this BAA shall survive the Termination, Cancellation or Expiration of this Agreement.
- 11.4 Effect on Agreement. Except as specifically required to implement the purposes of this BAA, all other terms of the Agreement shall remain in force and effect.
- 11.5 Construction. This BAA shall be construed as broadly as necessary to implement and comply with the Privacy Standard. Any ambiguity in this BAA shall be resolved in favor of a meaning that complies, and is consistent with, the Privacy Standard.
- 11.6 Disclaimer. Covered Entity makes no warranty or representation that compliance with this BAA will be adequate or satisfactory for Business Associate's own purposes. Business Associate is solely responsible for all decisions made, and actions taken, by Business Associate regarding the safeguarding, use and disclosure of PHI within its possession, custody or control.
- 11.7 Indemnification. Business Associate shall indemnify and hold Covered Entity harmless from and against any and all claims, liabilities, judgments, fines, assessments, penalties, awards and any statutory damages that arise from the unauthorized use or disclosure of PHI by Business Associate or any of its officers, directors, employees, contractors, subcontractors or agents, or any third party to whom Business Associate has disclosed PHI contrary to this Agreement or applicable law, including, without limitation, attorney's fees, expert witness fees, costs of investigation, litigation or dispute resolution, and costs awarded under HIPAA, the HITECH Act, or the HIPAA Standards.

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ATTACHMENT 2.3

TO: Members of the Joint Audit & Compliance Committee

FROM: Frank LaRosa
Chief Audit Executive

DATE: December 9, 2021

SUBJECT: AMAS Seeks JACC Approval for UConn to Appoint Meyer Hoffman McCann to Perform Audits of the UConn 2000 Projects for Fiscal Years 2021, 2022, and 2023

RECOMMENDATION

AMAS is recommending that the Joint Audit and Compliance Committee approve the appointment of Meyer Hoffman McCann to perform the annual audits of the UConn 2000 projects for fiscal years ending June 30, 2021, 2022, and 2023 as required per Section 10a-109z of the Connecticut General. The actual fee for fiscal 2021 is \$100,000 depending on the scope work, a technology fee of three percent, and potential out-of-pocket expenses associated with these services. The fees for the subsequent two years are not expected to exceed three percent per year depending any changes are made to the scope work. Section 10a-109z requires that an independent auditor verify UConn 2000 projects are in conformance with project budgets, cost allocation agreements and applicable contracts.

BACKGROUND

Section 10a-109z of the Connecticut General requires that requires that “*The Board of Trustees for The University of Connecticut shall select and appoint independent auditors, as defined in subdivision (7) of section 4-230, to annually conduct an audit of any project of UConn 2000, as defined in subdivision (25) of section 10a-109c. Such audit shall review invoices, expenditures, cost allocations and other appropriate documentation in order to reconcile project costs and verify conformance with project budgets, cost allocation agreements and applicable contracts. The Board of Trustees for The University of Connecticut shall ensure that the auditors have unfettered access to any documentation the auditors need to review any such project. The auditors appointed pursuant to this section may serve in such capacity for five consecutive years and shall not be reappointed at the expiration of such period. Any such auditor appointed pursuant to this section shall not perform any nonaudit services for the university during such period. The auditors shall report annually to the General Assembly on their findings from the audits conducted pursuant to this section.*”

A bid process was conducted through the University of Connecticut Purchasing Department to select the independent accounting firm to perform the agreed upon procedures. Eight accounting firms submitted proposals. A committee of five UConn employees independently evaluated the eight proposals based on a set of predetermined qualifications including quality of the proposed plan and ability to meet the University’s goals and objectives; experience in providing similar services to large public research institutions; capability of staff to conduct audits and evaluate risk; and competitive pricing. The Purchasing Department collected and tabulated the committee members’ scoring and the committee voted to select Meyer Hoffman McCann pending approval of the JACC.

APPROVAL

Approved by the Joint Audit & Compliance Committee at their _____ meeting.

ATTACHMENT 2.4

**UNIVERSITY OF CONNECTICUT
INTERCOLLEGIATE ATHLETICS PROGRAM
INDEPENDENT ACCOUNTANTS' REPORT ON THE
APPLICATION OF AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2021**

Draft

**UNIVERSITY OF CONNECTICUT
INTERCOLLEGIATE ATHLETICS PROGRAM
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JUNE 30, 2021**

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Draft

**INDEPENDENT ACCOUNTANTS' REPORT ON THE
APPLICATION OF AGREED-UPON PROCEDURES**

Dr. Andrew Aqwunobi, President,
University of Connecticut:

We have performed the procedures enumerated below on the accompanying Statement of Revenues and Expenses (the Statement, see Exhibit I) of the University of Connecticut (the University) Intercollegiate Athletics Program (the Program) in compliance with the National Collegiate Athletic Association's (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2021. The University's management is responsible for the accompanying Statement and the Statement's compliance with those requirements for the year ended June 30, 2021.

The University had agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating whether the accompanying Statement is in compliance with the NCAA's Bylaw 3.2.4.17 for the year ended June 30, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Exceptions totaling the lesser of \$100,000 or 10% of the line item total to which an agreed-upon procedure has been applied to, other than exceptions related to internal control procedures of the Program, for which there are no thresholds, have been reported. The procedures and the associated findings are as follows:

Agreed-Upon Procedures Related to the Statement of Revenues and Expenses

Procedure	Finding
All Revenue Categories	
<ul style="list-style-type: none"> Compare and agree each operating revenue category reported in the statement during the reporting period to supporting schedules provided by the Program. If a specific reporting category is less than 4.0% of the total revenues, no procedures are required for that specific category. 	No exceptions noted.
<ul style="list-style-type: none"> Compare and agree a sample of operating revenue receipts obtained from the above operating revenue supporting schedules to adequate supporting documentation. 	No exceptions noted.

- Compare each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final Agreed-Upon procedures report.

No exceptions noted and amounts and explanations for variations from the prior period are included in the supplement on page 20.

Ticket Sales

1. Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the Program in the statement and the related attendance figures and recalculate totals.

As ticket sales represent less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed.

Student Fees

2. Compare and agree student fees reported by the Program in the statement for the reporting to student enrollments during the same reporting period and recalculate totals.
3. Obtain documentation of Program's methodology for allocating student fees to intercollegiate athletics programs.
4. If the Program is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.

We could not perform the procedure as outlined; however, we noted that the University determines the amount the Program receives. We confirmed the amount with the University and noted no exceptions.

An understanding of the University's methodology was gained, and we noted the allocation was in accordance with the University's methodology.

No exceptions noted.

Direct State or Other Governmental Support

5. Compare direct state or other governmental support recorded by the Program during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation and recalculate totals.

As there was no direct state or other governmental support for the year ended June 30, 2021, this procedure was not performed.

Direct Institutional Support

6. Compare the direct institutional support recorded by the Program during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

No exceptions noted.

Transfers Back to Institution

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| 7. Compare the transfers back to the institution with permanent transfers back to the institution from the athletics department and recalculate totals. | As the transfers back to institution represent less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |
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Indirect Institutional Support

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| 8. Compare the indirect institutional support recorded by the Program during the reporting period with expense payments, cost allocation detail and other corroborative supporting documentation and recalculate totals. | As there was no indirect institutional support for the year ended June 30, 2021, this procedure was not performed. |
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Guarantees

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| 9. Select a sample of settlement reports for away games during the reporting period and agree each selection to the Program's general ledger and/or the statement and recalculate totals. | As guarantees represents less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |
| 10. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the Program's general ledger and/or the statement and recalculate totals. | As guarantees represents less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |

Contributions

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| 11. Any contributions of moneys, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10 percent or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods shall obtain and review supporting documentation for each contribution and recalculate totals. | As contributions represent less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |
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In-Kind

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| 12. Compare the in-kind recorded by the Program during the reporting period with a schedule of in-kind donations and recalculate totals. | As there was no in-kind support for the year ended June 30, 2021, this procedure was not performed. |
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Compensation and Benefits Provided by a Third-Party

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| 13. Obtain the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the Program and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the Program's general ledger and/or the Summary and recalculate totals. | As there was no compensation and benefits provided by a third party for the year ended June 30, 2021, this procedure was not performed. |
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Media Rights

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| 14. Obtain and inspect agreements to understand the institution's total media (broadcast, television, radio) rights received by the Program or through their conference offices as reported in the statement. | As media rights represent less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |
| 15. Compare and agree the media right revenues to a summary statement of all media rights identified, if applicable, and the Program's general ledger and recalculate totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately. | As media rights represent less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |

NCAA Distributions

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| 16. Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals. | As NCAA distributions represent less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |
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Conference Distributions and Conference Distributions of Football Bowl Generated Revenue

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| 17. Obtain and inspect agreements related to the Program's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. | As conference distributions and conference distributions of football bowl generated revenue represent less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |
| 18. Compare and agree the related revenues to the Program's general ledger, and/or the statement and recalculate totals. | As conference distributions and conference distributions of football bowl generated revenue represent less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |

Program Sales, Concessions, Novelty Sales and Parking

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| 19. Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales and parking as well as any other corroborative supporting documents and recalculate totals. | As there was no revenue from program sales, concessions, novelty sales and parking for the year ended June 30, 2021, this procedure was not performed. |
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Royalties, Licensing, Advertisements and Sponsorships

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| 20. Obtain and inspect agreements related to the Program's participation in revenues from royalties, licensing, advertisements and sponsorships during the reporting period for relevant terms and conditions. | Agreements were obtained and an understanding of the relevant terms and conditions was gained. |
| 21. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals. | No exceptions noted. |

Sports Camp Revenues

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| 22. Inspect sports camp contract(s) between the institution and person(s) conducting institutional sports-camps or clinics during the reporting period to obtain documentation of the Program's methodology for recording revenues from sports- camps. | As there were no sports camp revenues for the year ended June 30, 2021, this procedure was not performed. |
| 23. Obtain schedules of camp participants and select a sample of individual camp participant cash receipts from the schedule of sports- camp participants and agree each selection to the Program's general ledger, and/or the statement and recalculate totals. | As there were no sports camp revenues for the year ended June 30, 2021, this procedure was not performed. |

Athletics Restricted Endowment and Investment Income

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| 24. Obtain and inspect endowment agreements (if any) for relevant terms and conditions. | As athletics restricted endowment and investment income represents less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |
| 25. Compare and agree the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals. | As athletics restricted endowment and investment income represents less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |

Other

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| 26. Perform minimum agreed-upon procedures referenced for all revenue categories and recalculate totals. | As other revenues represent less than 4.0% of total revenues for the year ended June 30, 2021, this procedure was not performed. |
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Football Bowl Revenues

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| 27. Obtain and inspect agreements related to the Program's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant term and conditions. | As there were no football bowl revenues for the year ended June 30, 2021, this procedure was not performed. |
| 28. Compare and agree the related revenues to the Program's general ledger, and or the statement and recalculate totals. | As there were no football bowl revenues for the year ended June 30, 2021, this procedure was not performed. |

All Expense Categories

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|---|----------------------|
| <ul style="list-style-type: none">• Compare and agree each expense category reported in the statement during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4.0% of the total expenses, no procedures are required for that specific category. | No exceptions noted. |
|---|----------------------|

- Compare and agree a sample of expenses obtained from the above operating expense supporting schedules to adequate supporting documentation. No exceptions noted.
- Compare each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final Agreed-Upon procedures report. No exceptions noted and amounts and explanations for variations from the prior period are included in the supplement on page 20.

Athletic Student Aid

29. Select a sample of students (10% of the total student-athletes for institutions who have used NCAA's Compliance Assistant (CA) software to prepare athletic aid detail, with a maximum sample size of 40, and 20% of total student-athletes for institutions who have not, with a maximum sample size of 60) from the listing of institutional student aid recipients during the reporting period. Data should be captured by the institution through the creation of a squad/eligibility list for each sponsored sport. A sample of 40 student aid recipients was selected.
30. Obtain individual student account detail for each selection and compare total aid in the institution's student system to the student's detail in CA or the institution report that ties directly to the NCAA Membership Financial Reporting System. No exceptions noted.
31. **Division I Institutions Only:** Perform a check of each student selected to ensure their information was reported accurately in either the NCAA's CA software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:
 - The equivalency value for each student-athlete in all sports, including head-count sports, needs to be converted to a full-time equivalency value. The full-time equivalency value is calculated using the athletic grant amount reported on the Calculation of Revenue Distribution Equivalencies Report (CRDE) from CA as the numerator and the full grant amount which is the total cost for tuition, fees, required course-related books, room and board for an academic year as the denominator. If using the NCAA CA software, this equivalency value should already be calculated for you on the CRDE report labeled "Revenue Distribution Equivalent Award". No exceptions noted.
 - Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in No exceptions noted.

aggregate. (Athletic grant amount divided by the full grant amount).

- Other expenses related to attendance (also known as cost of attendance) should not be included in grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.07). Note: for compliance purposes equivalencies may include other expenses related to attendance per Bylaw 15.02.2, however these expenses are not allowed to be included for revenue distribution equivalencies. No exceptions noted.
- Full grant amount should be entered as a full year of tuition, not a semester or quarter. No exceptions noted.
- Student-athletes are to be counted once, regardless of multiple sport participation, and should not receive a revenue distribution equivalency greater than 1.00. No exceptions noted.
- Athletic grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championships competition, emerging sports for women and football bowl subdivision football. No exceptions noted.
- No exceptions noted.
- Grants-in-aid are valid for revenue distribution purposes in NCAA sports that do not meet the minimum contests and participants' requirements of Bylaw 20.9.6.3. No exception noted.
- Institutions providing grants to student-athletes listed on the CRDE as "Exhausted Eligibility (fifth-year)" or "Medical" receive credit in the grants-in-aid component. No exceptions noted.
- The athletics aid equivalency cannot exceed maximum equivalency limits. However, the total revenue distribution equivalency can exceed maximum equivalency limits due to exhausted eligibility and medical equivalencies (reference Bylaw 15.5.3.1). No exception noted.
- If a sport is discontinued and the athletic grant(s) are still being honored by the institution, the grant(s) are included in student-athlete aid for revenue distribution purposes. As there were no discontinued sports for the year ended June 30, 2021, this procedure was not performed.
- All equivalency calculations should be rounded to two decimal places. No exceptions noted.

- If a selected student received a Pell Grant, ensure the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the institution. No exceptions noted.
- If a selected student received a Pell Grant, ensure the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System. No exceptions noted.

32. Recalculate totals for each sport and overall. No exceptions noted.

Guarantees

- 33. Obtain and inspect visiting institution's away-game settlement reports received by the institution during the reporting period and agree related expenses to the Program's general ledger and/or the statement and recalculate totals. As guarantees represent less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed.
- 34. Obtain and inspect contractual agreements pertaining to expenses recorded by the Program from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the Program during to the Program's general ledger and/or the statement and recalculate totals. As guarantees represent less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed.

Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities

- 35. Obtain and inspect a listing of coaches employed by the Program and related entities during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing. A listing of all coaches employed by the Program was obtained. A sample of five coaches for two pay periods each was selected, including the men's and women's basketball head coach and the men's football head coach.
- 36. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the Program and related entities in the statement during the reporting period. No exceptions noted.
- 37. Obtain and inspect payroll summary registers for the reporting year for each selection. Compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits and bonuses paid by the Program and related entities expense recorded by the Program in the statement during the reporting period. No exceptions noted.
- 38. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals. No exceptions noted.

Coaching Other Compensation and Benefits Paid by a Third-Party

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|---|---|
| 39. Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing. | As the coaching other compensation and benefits paid by a third party represents less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed. |
| 40. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the Program in the statement during the reporting period. | As the coaching other compensation and benefits paid by a third party represents less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed. |
| 41. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary register to the coaching other compensation and benefits paid by a third-party expense recorded by the institution in the statement during the reporting period and recalculate totals. | As the coaching other compensation and benefits paid by a third party represents less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed. |

Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities

- | | |
|--|--|
| 42. Select a sample of support staff/administrative personnel employed by the Program and related entities during the reporting period. | A sample of five support staff/administrative personnel for two pay periods each was selected. |
| 43. Obtain and inspect reporting period summary payroll register for each selection. Compare and agree related summary payroll register to the related support staff administrative salaries, benefits and bonuses paid by the Program and related entities expense recorded by the Program in the statement during the reporting period and recalculate totals. | No exceptions noted. |

Support Staff/Administrative Other Compensation and Benefits Paid by a Third-Party

- | | |
|--|--|
| 44. Select a sample of support staff/administrative personnel employed by the third parties during the reporting period. | As the support staff/ administrative other compensation and benefits paid by a third-party represents less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed. |
| 45. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary registers to the related support staff administrative other compensation and benefits expense recorded by the Program in the statement during the reporting period and recalculate totals. | As the support staff/ administrative other compensation and benefits paid by a third-party represents less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed. |

Severance Payments

- | | |
|--|--|
| 46. Select a sample of employees receiving severance payments by the institution during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals. | As severance payments represent less than 4% of total expenses for the year ended June 30, 2021, this procedure was not performed. |
|--|--|

Recruiting

- | | |
|---|---|
| 47. Obtain documentation of the Program's recruiting expense policies. | As recruiting expenses represent less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed. |
| 48. Compare and agree to existing institutional- and NCAA-related policies. | As recruiting expenses represent less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed. |
| 49. Obtain general ledger detail and compare to the total expenses reported and recalculate totals. | As recruiting expenses represent less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed. |

Team Travel

- | | |
|---|---|
| 50. Obtain documentation of the Program's team travel policies. | We obtained and documented an understanding of the Program's team travel policies. |
| 51. Compare and agree to existing institutional- and NCAA-related policies. | No exceptions noted and policies are consistent with institutional and NCAA-related policies. |
| 52. Obtain general ledger detail and compare to the total expenses reported and recalculate totals. | No exceptions noted. |

Equipment, Uniforms and Supplies

- | | |
|---|----------------------|
| 53. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. | No exceptions noted. |
|---|----------------------|

Game Expenses

- | | |
|---|---|
| 54. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. | As game expenses represent less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed. |
|---|---|

Fund Raising, Marketing and Promotion

55. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. As fund raising, marketing and promotion represents less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed.

Sports Camp Expenses

56. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. As sports camp expenses represents less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed.

Spirit Groups

57. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. As spirit groups represent less than 4.0% of the total expenses for the year ended June 30, 2021, this procedure was not performed.

Athletic Facility Debt Service, Leases and Rental Fees

58. Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g. debt financing agreements, leases, rental agreements). As athletic facility debt service, leases and rental fees represent less than 4.0% of the total expenses for the year ended June 30, 2021, this procedure was not performed.

59. Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals. As athletic facility debt service, leases and rental fees represent less than 4.0% of the total expenses for the year ended June 30, 2021, this procedure was not performed.

Direct Overhead and Administrative Expenses

60. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. As direct overhead and administrative expenses represent less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed.

Indirect Institutional Support

61. Tested with revenue section- Indirect Institutional Support. As there was no indirect institutional support for the year ended June 30, 2021, this procedure was not performed.

Medical Expenses and Medical Insurance

62. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. As medical expenses and medical insurance represents less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed.

Memberships and Dues

63. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. As memberships and dues represents less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed.

Other Operating Expenses and Transfers to Institution

64. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. No exception noted.

Student-Athlete Meals (non-travel)

65. Obtain general ledger detail and compare to the total expenses report. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. As student-athlete meals (non-travel) represent less than 4.0% of total expenses for the year ended June 30, 2021, this procedure was not performed.

Football Bowl Expenses

66. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. As there were no football bowl expenses for the year ended June 30, 2021, this procedure was not performed.

Minimum Agreed-Upon Procedures For Other Reporting Items

Excess Transfers to Institution and Conference Realignment Expenses

67. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. As there were no excess transfers to institution and conference realignment expenses for the year ended June 30, 2021, this procedure was not performed.

Total Athletics Related Debt

68. Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained. No exceptions noted.
69. Agree the total annual maturities and total outstanding athletic related debt to supporting documentation and the institution's general ledger, as applicable. No exceptions noted.

Total Institutional Debt

- 70. Agree the total outstanding institutional debt to supporting documentation and the institution's audited financial statements, if available, or the institution's general ledger. No exceptions noted.

Value of Athletics Dedicated Endowments

- 71. Obtain a schedule of all athletics dedicated endowments maintained by athletics, the institution, and affiliated organizations. Agree the fair market value in the schedules(s) to supporting documentation, the general ledger(s) and audited financial statements, if available. No exceptions noted.

Value of Institutional Endowments

- 72. Agree the total fair market value of institutional endowments to supporting documentation, the institution's general ledger and/or audited financial statements, if available. No exceptions noted.

Total Athletics Related Capital Expenditures

- 73. Obtain a schedule of athletics related capital expenditures made by athletics, the institution, and affiliated organizations during the reporting period. No exceptions noted.
- 74. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. No exceptions noted.

ADDITIONAL MINIMUM AGREED-UPON PROCEDURES

In order for the NCAA to place reliance on the Division I financial reporting to calculate the Division I NCAA revenue distributions, which is a financial benefit to the institution, the following procedure are required to be performed:

Procedure	Finding
1. Grants-in-Aid: <ul style="list-style-type: none"> a. Compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from Compliance Assistant (CA) or other report that supports the equivalency calculations from the institution between May and August. The NCAA Membership Financial Reporting System populates the sports from the NCAA Membership Database as they are reported by the institution. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or other report that supports the equivalency calculations, inquire about the discrepancy and report the justification in the AUP report. b. Compare current year Grants-in-Aid revenue 	<p>No exceptions noted.</p> <p>We noted a decrease of 4.12% was</p>

distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 4%.

related to the decrease in the number of sports sponsored at the conclusion of the academic year and student-athletes transferring which reduced the number of student-athletes receiving aid.

2. Sports Sponsorship:

- a. Obtain the institution's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year between May and August. Validate that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.9.6.3, related to the number of contests and the number of participants. If the institution requested and/or received a waiver related to minimum contests or minimum participants for a sport, that sport would not qualify as a sponsored sport for the purposes of revenue distribution. Also, only sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are eligible. Once countable sports have been validated, ensure that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Note: Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA. No exceptions noted.
- b. Compare current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance. No variance noted.

*Note for 2020-21 reporting only: Sports an institution expected to sponsor in academic year 2020-21, as reported on the institution's 2020 Sports Sponsorship and Demographics form, would qualify as a sponsored sport for the purposes of revenue distribution. This exception is consistent with the intent of the Division I Council Coordination Committee's decision on March 25, 2020 to grant an extraordinary blanket waiver in light of the impact of the COVID-19 global pandemic.

3. Pell Grants:

- a. Agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g. Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid and Pell Grant recipients with no Athletic Aid) and the total value of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report, generated No exceptions noted.

out of the Program's financial aid records, of all student-athlete Pell Grants. Note 1: Only Pell Grants for sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are countable. Note 2: Student-athletes should only be counted once even if the athlete participates in multiple sports. Note 3: Individual student-aid file testing in step 31 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report.

- b. Compare current year Pell Grants total to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 20 grants.

We noted no variance greater than threshold.

Agreed-Upon Procedures Related to Affiliated and Outside Organizations

Procedure

1. The Program shall identify all intercollegiate athletics-related affiliated and outside organizations and obtain those organizations' statements for the reporting period. Once the Program has made these statements available, the independent accountant shall agree the amounts reported in the statement to the organization's general ledger or, alternatively, confirm revenues and expenses directly with a responsible official of the organization. In addition, the Program shall prepare a summary of revenues and expenses for or on behalf of intercollegiate athletics programs affiliated and outside organizations to be included with the agreed-upon procedures report.

Results

The Program identified the University of Connecticut Foundation, Inc. (the Foundation), and the UConn Club, Inc (the Club) as the only outside organization making expenditures for, or on behalf of the Program or its employees. The Foundation serves as the official legal conduit for the acceptance, investment, and distribution of private gifts in support of the activities and programs of the University of Connecticut. For the year ended June 30, 2021, the Foundation recognized revenues of \$2,014,570 and expenses of \$346,524 on behalf of the Program. The Club did not recognize any revenues or expenses on behalf of the Program for the year ended June 30, 2021.

Finding

No exceptions noted.

Procedure

2. The independent accountant shall obtain and review the audited financial statements of the organization and any additional reports regarding internal control matters if the organization is audited independent of the agreed-upon procedures required by NCAA legislation. The Program's independent accountant shall also inquire of institutional and outside organization management as to corrective action taken in response to comments concerning internal control structure (if any).

Results

We obtained and read the audited financial statements of the Foundation for the year ended June 30, 2021, and the related management letters. The results of this procedure disclosed that the independent auditors expressed an unmodified opinion on the financial statements of the Foundation. The independent auditors noted no material weaknesses in the Foundation's internal control. The Club is not subject to an annual audit; however, we obtained and reviewed the compiled financial statements of the Club for the year ended June 30, 2021.

Finding

No exceptions noted.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the accompanying Statement of Revenues and Expenses (Exhibit I) of the University and the accompanying notes to the Statement of Revenues and Expenses (Exhibit II). Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the University and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Gainesville, Florida
November 17, 2021

James Moore & Co., P.L.

UNIVERSITY OF CONNECTICUT
 INTERCOLLEGIATE ATHLETICS PROGRAM
 STATEMENT OF REVENUES AND EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2021
 (UNAUDITED - SEE ACCOMPANYING INDEPENDENT ACCOUNTANTS' REPORT
 ON THE APPLICATION OF AGREED-UPON PROCEDURES)

	Football	Men's Basketball	Women's Basketball	Men's Ice Hockey	Other Sports	Nonprogram Specific	Total
Revenues							
1 Ticket sales	\$ (48,269)	\$ 135,252	\$ (66,971)	\$ 16,149	\$ 40	\$ 69,851	\$ 106,052
2 Direct state or other government support	-	-	-	-	-	-	-
3 Student fees	-	-	-	-	-	4,574,774	4,574,774
4 Direct institutional support	-	-	-	-	1,080	42,589,616	42,590,696
5 Transfers back to institution	-	-	-	-	-	(774,952)	(774,952)
6 Indirect institutional support	-	-	-	-	-	-	-
6A Indirect institutional support - athletic facilities debt service, leases and rental fees	-	-	-	-	-	-	-
7 Guarantees	-	-	-	-	36,500	-	36,500
8 Contributions	28,247	211,490	55,982	34,505	321,046	1,363,300	2,014,570
9 In-kind	-	-	-	-	-	-	-
10 Compensation and benefits provided by a third-party	-	-	-	-	-	-	-
11 Media rights	-	-	-	-	-	711,145	711,145
12 NCAA distributions	308,707	427,012	104,445	-	78,211	689,946	1,608,321
13 Conference distributions (non media and non football bowl)	-	-	-	-	-	1,170,093	1,170,093
13A Conference distributions of football bowl generated revenue	-	-	-	-	-	-	-
14 Program, novelty, parking and concession sales	-	-	-	-	-	-	-
15 Royalties, licensing, advertisement and sponsorships	-	-	-	-	-	6,173,361	6,173,361
16 Sports camp revenues	-	-	-	-	-	-	-
17 Athletics restricted endowment and investments income	608	-	-	-	20,551	51,724	72,883
18 Other operating revenue	-	15,210	(12,419)	510	26,988	41,168	71,457
19 Football bowl revenues	-	-	-	-	-	-	-
Total operating revenues	289,293	788,964	81,037	51,164	484,416	56,660,026	58,354,900
Expenses							
20 Athletics student aid	3,037,200	553,793	466,865	755,769	7,615,403	523,259	12,952,289
21 Guarantees	-	65,000	15,000	3,000	-	-	83,000
22 Coaching salaries, benefits and bonuses paid by the university and related entities	3,644,222	4,356,883	4,597,042	885,898	5,815,718	-	19,299,763
23 Coaching other compensation and benefits paid by a third-party	-	1,595	14,571	11,850	10,276	-	38,292
24 Support staff and administrative salaries, benefits and bonuses paid by the university and related entities	1,941,573	775,347	889,021	190,764	23,429	8,954,144	12,774,278
25 Support staff and administrative other compensation and benefits paid by a third-party	-	-	-	-	-	7,717	7,717
26 Severance payments	-	56,386	15,947	-	-	-	72,333
27 Recruiting	96,817	81,698	42,978	5,681	62,013	-	289,187
28 Team travel	30,332	1,091,322	755,250	74,946	1,706,221	-	3,658,071
29 Sports equipment, uniforms and supplies	721,688	185,905	173,076	138,328	1,048,668	215,021	2,482,686
30 Game expenses	23,561	76,881	57,390	36,805	210,413	1,549	406,599
31 Fund raising, marketing and promotion	-	-	-	-	-	104,996	104,996
32 Sports camp expenses	-	-	-	-	-	-	-
33 Spirit groups	-	-	-	-	-	7,303	7,303
34 Athletic facilities debt service, leases and rental fees	-	-	-	-	-	1,721,948	1,721,948
35 Direct overhead and administrative expenses	74,132	60,328	168,840	4,634	66,263	1,659,564	2,033,761
36 Indirect institutional support	-	-	-	-	-	-	-
37 Medical expenses and medical insurance	22,298	4,634	2,567	6,394	43,441	949,579	1,028,913
38 Memberships and dues	2,200	950	1,796	60,505	47,489	12,041	124,981
39 Student-athlete meals (non-travel)	112,730	96,353	69,299	51,135	218,023	221,328	768,868
40 Other operating expenses	357,733	170,968	73,927	28,031	209,423	2,132,778	2,972,860
41 Football bowl expenses	-	-	-	-	-	-	-
41A Football bowl expenses - coaches compensation/bonuses	-	-	-	-	-	-	-
Total operating expenses	10,064,486	7,578,043	7,343,569	2,253,740	17,076,780	16,511,227	60,827,845
Excess (deficiency) of revenues over (under) expenses	<u>\$ (9,775,193)</u>	<u>\$ (6,789,079)</u>	<u>\$ (7,262,532)</u>	<u>\$ (2,202,576)</u>	<u>\$ (16,592,364)</u>	<u>\$ 40,148,799</u>	<u>\$ (2,472,945)</u>

- See accompanying notes to statement of revenues and expenses -

**UNIVERSITY OF CONNECTICUT
INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENT TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
(UNAUDITED – SEE ACCOMPANYING INDEPENDENT ACCOUNTANTS’
REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES)**

(1) **Basis of Accounting:**

The accompanying Statement of Revenues and Expenses of the University of Connecticut (the University) Intercollegiate Athletics Program (the Program) has been prepared on the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recognized when they are incurred.

(2) **Other Reporting Items:**

Other reporting items required to be presented as of or for the year ended June 30, 2021, include:

50	Excess transfers to institution	\$ -
51	Conference realignment expenses	\$ -
52	Total athletics related debt	\$ 30,308,517
53	Total institutional debt	\$ 2,119,747,536
54	Value of athletics dedicated endowments	\$ 63,649,270
55	Value of institutional endowments	\$ 471,469,483
56	Total athletics related capital expenditures	\$ 11,730,733

(3) **Capital Assets:**

Capital asset purchases of the Program are recorded as expenditures when incurred, as capital assets are recorded in the property funds of the University, and are not recorded as assets in the Program’s accounting records. As such, no depreciation expense is recorded in the Program’s accounting records.

(4) **Contributions:**

The Foundation serves as the official legal conduit for the acceptance, investment, and distribution of private gifts in support of the activities and programs of the Program. Contributions of \$2,014,570 were recognized from the Foundation for the year ended June 30, 2021, and have been included in the accompanying statement of revenues and expenses. Contributions received from the Foundation were the only contributions exceeding 10% of total contributions, as reported in the statement of revenues and expenses, for the year ended June 30, 2021.

**UNIVERSITY OF CONNECTICUT
INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENT TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
(UNAUDITED – SEE ACCOMPANYING INDEPENDENT ACCOUNTANTS’
REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES)**

(5) **Debt:**

In March 2018, the University issued the 2018 Series A Special Obligation Student Fee Revenue Bonds, which included proceeds in the amount of \$24,290,000 to fund the construction and infrastructure of athletic stadia. Principal payments are due annually beginning in November of 2018, with a maturity date of November 15, 2047. Interest payments are due semiannually, with interest rates ranging from 3.0% to 5.25%.

In July 2019, the University accepted an invitation to join the Big East Conference, effective June 30, 2020. As part of the conference realignment, the University agreed to pay a \$17,000,000 exit fee to the American Athletic Conference (AAC). In lieu of a cash payment, the AAC retained the University’s share of AAC conference distributions and media rights revenues of \$5,171,007 and \$4,071,532, for the years ended June 30, 2019 and 2020, respectively. The University and the AAC agreed to an arrangement where the University is to pay the remaining exit fee payable of \$7,193,517 over a six year period pursuant to a noninterest bearing exit fee arrangement. The agreement terms include annual payments of \$1,292,910 beginning on July 1, 2021 and ending July 1, 2026. The University imputed interest on the exit fee arrangement at 2.2%, assigning \$563,943 of the \$7,757,461 payable to interest and the remaining \$7,193,517 as principal.

The following is a schedule of future principal and interest payments for long term debt as of June 30, 2021:

Fiscal Year Ending June 30,	Long Term Debt		Total Principal and Interest
	Principal	Interest	
2022	\$ 1,559,653	\$ 1,288,538	\$ 2,848,191
2023	1,604,615	1,243,951	2,848,566
2024	1,655,126	1,195,565	2,850,691
2025	1,701,199	1,147,942	2,849,141
2026	1,752,846	1,098,620	2,851,466
2027-2031	4,260,078	4,821,865	9,081,943
2032-2036	3,805,000	3,984,785	7,789,785
2037-2041	4,840,000	2,949,781	7,789,781
2042-2046	6,175,000	1,605,500	7,780,500
2047-2051	2,955,000	157,106	3,112,106
Total	<u>\$ 30,308,517</u>	<u>\$ 19,493,653</u>	<u>\$ 49,802,170</u>

(6) **Surplus/Deficit Allocations:**

The Program is allowed to carry forward all available funds at the end of each fiscal year to the next fiscal year. Deficits are funded by the Program to the extent there is sufficient net position available.

**SUPPLEMENT TO STATEMENT OF REVENUES AND EXPENSES
VARIANCE ANALYSIS OF THE TOTAL REVENUES AND EXPENSES
TO PRIOR PERIOD AMOUNTS AND BUDGET ESTIMATES
FOR THE YEAR ENDED JUNE 30, 2021
(UNAUDITED - SEE ACCOMPANYING INDEPENDENT ACCOUNTANTS'
REPORT ON APPLYING AGREED-UPON PROCEDURES)**

Revenues	2021	2020	\$ Variance	% Variance	Variance Explanation
4 Direct institutional support	\$ 42,590,696	\$ 36,951,249	\$ 5,639,447	15.26%	Increase due to a reduction in ticket sale revenue, as well as, the bartering and corporate sponsorships activity in FY21 due to the pandemic.
15 Royalties, licensing, advertisement and sponsorships	\$ 6,173,361	\$ 12,262,575	\$ (6,089,214)	-49.66%	Bartering and corporate sponsorship activity was significantly reduced due to the pandemic - no football season and no fans were allowed in men and women's basketball and men's ice hockey games.
Expenses					
20 Athletic student aid	\$ 12,952,289	\$ 17,380,002	\$ (4,427,713)	-25.48%	University scholarship aid was adjusted for out-of-state athletes to the in-state tuition rate per BOT approval, resulting in a reduction of expenses

Note 1: The budget estimates for the University of Connecticut are not prepared in a format consistent with the revenue and expense categories specified by the NCAA. Thus, the variance analysis of total revenues and expenses to the budget estimates for the year ended June 30, 2021, could not be performed.

ATTACHMENT 2.5

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

JOHN C. GERAGOSIAN

STATE CAPITOL
210 CAPITOL AVE.
HARTFORD, CONNECTICUT 06106-1559

CLARK J. CHAPIN

INDEPENDENT AUDITORS' REPORT

Board of Trustees of the
University of Connecticut

Report on Financial Statements

We have audited the accompanying financial statements of the business-type activities and the fiduciary activities of the University of Connecticut (UConn), a component unit of the University of Connecticut system, which includes UConn, the University of Connecticut Health Center and the University of Connecticut Foundation, Inc. The accompanying financial statements, which consist of the statements of net position and of fiduciary net position as of June 30, 2021 and the related statements of revenues, expenses and changes in net position, of cash flows, and of changes in fiduciary net position for the year then ended, and the related notes to the financial statements, collectively comprise UConn's basic financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to UConn's preparation and fair presentation of the financial statements in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, based upon our audit, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities and fiduciary activities of the University of Connecticut as of June 30, 2021 and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the University of Connecticut adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

The accompanying Management's Discussion and Analysis on pages 15 through 25 and the Required Supplementary Information on pages 55 through 57 are required by accounting principles generally accepted in the United States of America to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

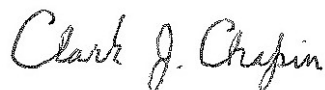
Supplementary and Other Information

The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Sincerely,



John C. Geragosian
State Auditor



Clark J. Chapin
State Auditor

December 7, 2021
State Capitol
Hartford, Connecticut




University of Connecticut

Audit of the Annual Comprehensive Financial Report

for the year ended June 30, 2021

Communication to the Joint Audit and Compliance Committee

December 9, 2021



This document provides an outline of our audit of the University of Connecticut (UConn). It is intended for the use of the Joint Audit and Compliance Committee, UConn's Board of Trustees, management and others affiliated with UConn. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this document is a matter of public record and its distribution is not limited. We would be happy to elaborate on any of the matters discussed herein, or any other matters of interest.

Index

- I. Audit Opinion
- II. Internal Control
- III. Integration with Other Audits
- IV. Required Communications

Audit Opinion

The University of Connecticut system includes

- UConn
- UConn Health
- The University of Connecticut Foundation

We audited and expressed an opinion on the financial statements of the University of Connecticut.

We do not audit

- The University of Connecticut Foundation. Legal restrictions essentially prevent us from accessing University of Connecticut Foundation records except in special circumstances.

Audit opinion

- In our opinion, based upon our audit, the financial statements present fairly, in all material respects, the financial position of the business-type activities and fiduciary activities of the University of Connecticut as of June 30, 2021, the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Internal Control

Internal control

- An audit involves 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.
- Accordingly, we express no such opinion regarding UConn's internal control.
- However, we did evaluate internal control and did place reliance on internal control in our audit of UConn.
- We are required to report significant control deficiencies (conditions less severe than a material weakness, yet important enough to merit attention by those charged with governance) and material weaknesses (control deficiencies that create a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis) to management and those charged with governance.

Integration with Other Audits

Integration with other audits

- Audit procedures carried out to support our opinions on the financial statements are integrated with procedures carried out in connection with other audits we perform at UConn.
 - Statutorily required (Section 2-90 of the General Statutes) departmental audits addressing compliance with laws and regulations and internal control.
 - Our audit of the basic financial statements of the State of Connecticut.
 - Our audit of federal financial assistance under the requirements of the Federal Single Audit Act (at UConn this is generally limited to a review of Federal Research and Development, Higher Education Emergency Relief Fund, Coronavirus Relief Fund and Student Financial Assistance).
- Our departmental audits are performed in accordance with generally accepted government auditing standards (GAGAS) for performance audits. Our other audits, including our audits of UConn's financial statements, are carried out in accordance with GAGAS for financial audits. For financial audits, GAGAS incorporate by reference generally accepted auditing standards (GAAS) promulgated by the American Institute of Certified Public Accountants. Therefore, all financial audits carried out in accordance with GAGAS are also carried out in accordance with GAAS.
- Though we perform our audit of UConn's financial statements in accordance with GAGAS for financial audits, our reports on those audits are issued under GAAS, as permitted by paragraph 6.37 of the 2018 revision of *Government Auditing Standards* (also known as the Yellow Book).
- As the procedures undertaken for purposes of our audits of the financial statements are integrated with those undertaken for other purposes, they are sometimes of greater extent than would be necessary if our sole objective was to express an opinion on the financial statements.

Required Communications

Management letter

- We do not issue a formal management letter at the conclusion of our financial statement audit. Matters relevant to the financial statements would be included in this presentation.
- Significant findings related to our audit of federal financial assistance are conveyed in the variety of reports required under the Single Audit Act.
- Any other significant compliance and control findings are reported in our next departmental audit report.

Our responsibilities under generally accepted auditing standards:

- As stated in our engagement letter dated April 9, 2021, our responsibility, as described in professional standards, is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. Our audit does not relieve management or those charged with governance of their responsibilities.

Planned scope and timing of the audit:

- We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter dated April 9, 2021.

Accounting estimates:

- Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were for:
 - The net pension liability and other pension-related measures.
 - The net liability and other related measures for postemployment benefits other than pensions.

Required Communications

Difficulties encountered in performing the audit:

- We encountered no difficulties in dealing with management in performing and completing our audit.

Disagreements with management:

- Professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. None arose during the course of our audit.

Management representations:

- We requested certain representations from management that are included in the management representation letter dated December 7, 2021.

Required Communications

Summary of Uncorrected Misstatements (Iron Curtain Approach)¹ for the Year Ended June 30, 2021

UConn

	Amount
Overstatement of Property and Equipment, Net	\$ 2,384,000
Overstatement of Liability for Compensated Absences	<u>\$ 1,576,000</u>
Net Overstatement of Year-End Net Position	\$ 808,000

¹ Uncorrected misstatements related to prior periods have already been communicated to you under separate cover

Required Communications

Other information in documents containing audited financial statements

- Our audit was conducted for the purpose of forming an opinion on the financial statements of UConn.
- Management's Discussion and Analysis, the Schedules of Proportionate Share of Collective Net Pension Liability, the Schedules of Pension Contributions and the Schedule of Other Post-Employment Benefits are not a required part of the basic financial statements but are required supplementary information under accounting principles generally accepted in the United States of America.
 - We applied certain limited procedures to the required supplementary information, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.
 - We did not audit the information and do not express an opinion or provide any assurance on it.
- The introductory and statistical sections and consolidating statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.
 - We did not audit the information and do not express an opinion or provide any assurance on it.

Major issues discussed with management

- We audit UConn on an ongoing basis and discuss significant issues as they arise.

Management advisory services

- We do not perform management advisory services.

ATTACHMENT 3.1

University of Connecticut & UConn Health
 Joint Audit & Compliance Committee Meeting
 December 09, 2021

Office of Audit and Management Advisory Services
 Status of Open Audits
 As of November 29, 2021

Audits Approved in the 2021 Audit Plan	Campu s	Current Status	Anticipated JACC Meeting			
			Dec 2021	Mar 2022	Jun 2022	Sep 2022
Approval Authority Review	UC	Fieldwork				
CARES Act Funding – UConn	UC	Report				
CARES Act Funding – UConn Health	UH	Report				
Compensatory Time UConn	UC	Fieldwork				
Compensatory Time UConn Health	UH	Draft				
Controllable Property Inventory UConn	UC	Draft				
Denials Management - Dental	UH	Fieldwork				
Denials Management - JDH & UMG	UH	Fieldwork				
Diagnostic Imaging	UH	Planning				
Epic Application Security	UH	Report				
Faculty Consulting For the Period Fiscal Year 2021	UC	Fieldwork				
Foreign Influence	UC	Planning				
Foreign Influence	UH	Planning				
IT Change Control Management	UH	Fieldwork				
Injections and Infusions	UH	Fieldwork				
International Employees, Students & Visitors UConn	UC	Draft				
International Employees, Students & Visitors UConn Health	UH	Draft				
Indirect Cost Recovery Revenues from Grants	UC/UH	Planning				
Memorandum of Understandings	UC/UH	Planning				
NCAA D Football Certification 2021-2022	UC	Planning				
Patch Management - College of Liberal Arts & Sciences	UC	Planning				
Planning for the Potential Impact of the Retirements in 2022	UC/UH	Fieldwork				
School of Business Entrepreneurial Programs on Stamford Campus	UC	Fieldwork				
Student Health Services Electronic Prescriptions	UC	Fieldwork				
University of Connecticut Foundation Fiscal Year 2021	UC	Planning				

ATTACHMENT 3.2

University of Connecticut & UConn Health
 Joint Audit & Compliance Committee Meeting
 December 9, 2021

Status of Audit Findings
 Aging of Overdue Management Actions by Functional Area Based on Original Due Date
 As of October 31, 2021

Functional Area	Not Due			0-3 Mos		3-6 Mos		6-12 Mos			1-2 Yrs			2-3 Yrs			> 3 Yrs		Total	
	L	M	H	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L		M
UConn																				
Athletics									1											1
College of Agriculture, Health and Nat Res												1								1
Controller									2											2
Dining Services																		1		1
Facilities Operations												7							1	8
Human Resources		2																2	1	5
Information Technology Services					2													2		4
Office of the Provost														1						1
OVPR																		1		1
President's Office							1					1								2
Procurement												1		2				2	1	6
Public Safety																			1	1
Research Compliance Services	2					1														3
School of Law																		1		1
Student Activities									4											4
Student Affairs Administration												4	5							9
School of Medicine	1																			1
UConn Total	3	2			2	1	1		7			5	14		3			9	4	51
UConn Health																				
Office of Institutional Equity												3	2							5
Ambulatory Care				1					1											2
CEO and EVP for Health Affairs									2											2
Controller												1	2		1					4
Environmental Health and Safety			1																	1
Epic									3											3
Human Resources												1		2	2		4			9
Information Technology Services				1	1			2	3	2	4	10	6							29
JDH Administration				7			5		8	3	1	3	1							28
JDH Quality and Patient Services									1											1
OVPR										1										1
Procurement												1								1
School of Dental Medicine									1			1	4		1					7
School of Medicine												2		1	1					4
UConn Medical Group				2			1													3
JDH and MG Revenue Cycle Management							3					2	5		1		1			12
UConn Health Total			1	11	1		9	2	1	18	6	16	26	8	5	3	1	4		112
Total	3	2	1	11	3	1	10	2	8	18	6	21	40	8	8	3	1	13	4	163

Note: The net number of management open actions decreased by 57 from 220 to 163 from the prior reported quarter.

University of Connecticut & UConn Health
 Joint Audit & Compliance Committee Meeting
 December 9, 2021

Status of Audit Findings
 Aging of Overdue Management Actions by Finding Category Based on Original Due Date
 As of October 31, 2021

Finding Category	Not Due			0-3 Mos		3-6 Mos			6-12 Mos			1-2 Yrs			2-3 Yrs			> 3 Yrs		Total
	L	M	H	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	
UConn																				
Business Process Improvement	1	1							5			1	3		2			2	1	16
Business Purpose																		2		2
Documentation									1											1
Governance											3	1								4
Management Oversight												1								1
Monitoring												1		1						2
Physical Security of Assets												1								1
Policy	1	1										1						1	3	7
Regulatory Compliance	1					1						1						3		6
Security					2							6								8
Segregation of Duties									1											1
Use of Resources							1											1		2
UConn Total	3	2			2	1	1		7			5	14		3			9	4	51
UConn Health																				
Business Process Improvement										3	2	3	3		3	1	1	1		17
Documentation				7								5	2					1		15
Governance															1					1
Management Oversight				1		1			2		1	2	1	1	1					10
Monitoring									4			2						1		7
Physical Security of Assets									1				1							2
Policy			1	1					1	4	1	3	5					1		17
Regulatory Compliance							8					2	2							12
Security				1	1			2			2		5	1						12
Technology									4				2	5						11
Training				1											1					2
Use of Resources											1	2	3							6
UConn Health Total			1	11	1		9	2	1	18	6	16	26	8	5	3	1	4		112
Grand Total	3	2	1	11	3	1	10	2	8	18	6	21	40	8	8	3	1	13	4	163

University of Connecticut & UConn Health
 Joint Audit & Compliance Committee Meeting
 December 9, 2021

Status of Audit Findings
 Status of Audits with Open Management Actions
 As of October 31, 2021

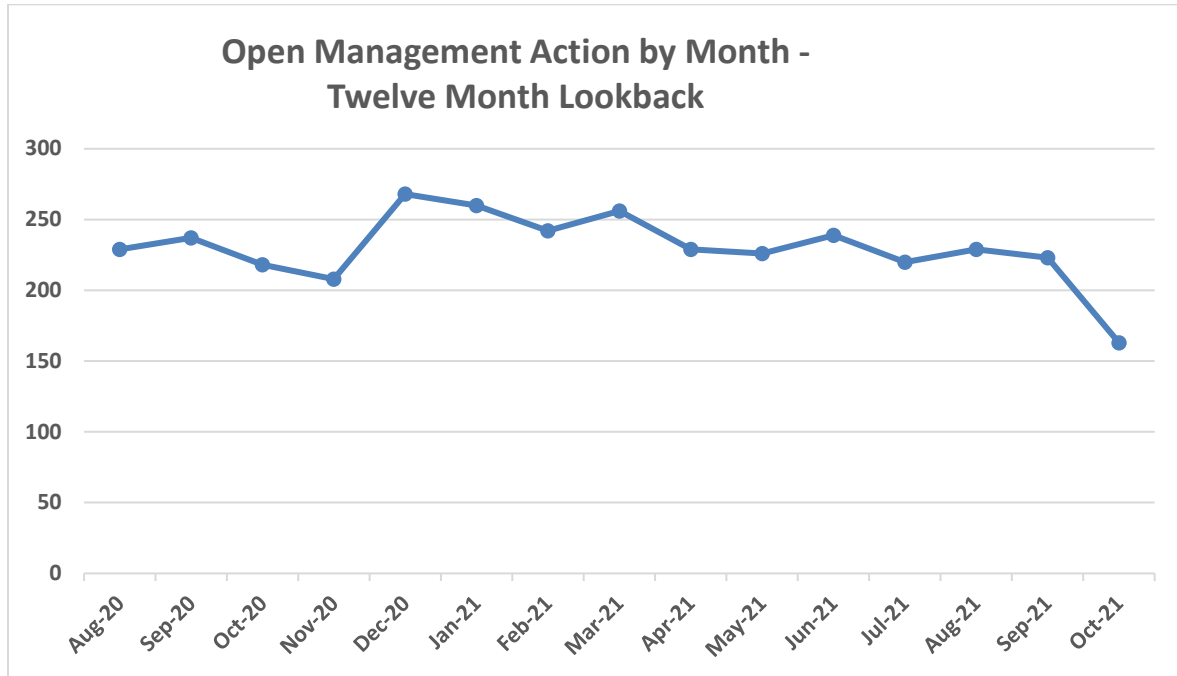
Audit	System	JACC Meeting Quarter	Total Actions	Closed			Total Closed	Open			Total Open
				L	M	H		L	M	H	
Leave Time Benefits	UC	Prior	157	78	51	0	129	22	6	0	28
Disaster Recovery	UH	Mar-19	8					3	5		8
JDH Controlled Substance Monitoring	UH	Jun-19	18	1	16		17	1			1
Patient Accounts Receivable and Contractual Allowance	UH	Sep-19	19	1	4	1	6	4	8	1	13
Wireless Network Administration & Security	UH	Sep-19	10		2		2	2	6		8
Travel Audit	UC	Sep-19	24	3	16	4	23		1		1
Cogen Power Plant Cybersecurity	UC	Dec-19	8		1		1		7		7
JDH Operating Room	UH	Dec-19	21	3	14		17		3	1	4
Dental Financial Compensation Plans	UH	Dec-19	5					2	3		5
Student Clinical Placements	UC	Dec-19	18	7	2		9	5	4		9
University of Connecticut Foundation - FY19	UC	Dec-19	5	1	3		4		1		1
Student Health Services Radiology	UC	Mar-20	14	6	7		13		1		1
Research Data Security	UH	Mar-20	9		3	3	6			3	3
Americans with Disabilities Act Compliance Review	UH	Jun-20	10	1	2		3	4	3		7
Controllable Property: Personal Assistant Devices	UH	Sep-20	15		1	3	4	4	5	2	11
Patch Management	UC	Sep-20	11	3	5	3	11				
Clinical Conflict of Interest	UH	Dec-20	12	1	5		6		6		6
Review of Selected Notices Required by Medicare	UH	Dec-20	21	1	9		10		11		11
University Catering	UC	Dec-20	11	1	9		10		1		1
Athletics Travel Audit	UC	Dec-20	16	8	5		13	3			3
SG Student Group Funding Request Process	UC	Dec-20	7	3			3	4			4
Pathology	UH	Mar-21	18		10	4	14		1	3	4
Financial Conflict of Interest in Research	UC	Mar-21	4	1			1	3			3
University of Connecticut Foundation - FY20	UC	Mar-21	3	2			2	1			1
Telecommuting Cybersecurity Controls	UC	Mar-21	12		3	7	10			2	2
Environment of Care Project	UH	Jun-21	5		2	2	4			1	1
Psychiatric Outpatient Services	UH	Jun-21	20		5		5		15		15
Telecommuting Remote Access Security	UH	Jun-21	6		1	2	3			3	3
Accounting for Equipment on Faculty Separation	UC	Sep-21	2						2		2
Total			489	121	176	29	326	54	88	21	163

Notes

- The schedule represents a list of 40 open audits that have at least one required open management action in which 11 audits were presented to the JACC prior to 2019.
- Four audits were closed during quarter.

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
December 9, 2021

Status of Audit Findings
Trend Analysis of Monthly Balances of Open Management Actions
As of October 31, 2021



Analysis:

A substantial effort was made by UConn and UConn Health to decrease of the number of open actions.

The effective collaboration between UConn and UConn Health and AMAS reflects a continued commitment to resolving outstanding open actions, as depicted in the downward trend in the above line graph minus the upticks for new required management actions.

University of Connecticut & UConn Health
 Joint Audit & Compliance Committee Meeting
 December 9, 2021

Status of Audit Findings
 Management Actions Closed By Functional Areas by Risk Level
 For the Period August 1, 2021 to October 31, 2021

Audit Area	Implemented			No Longer Applicable		Total
	L	M	H	L	M	
UConn						
Athletics		2				2
Controller		3				3
Dining Services	1	3				4
EVP of Administration and CFO	2					2
Facilities Operations	1	4				5
Information Technology Services	4	2	3			9
Procurement	2	1				3
School of Nursing	2					2
UCH JDH Administration		1				1
University Planning, Design and Construction		2				2
UConn Total	12	18	3			33
UConn Health						
Ambulatory Care		4			1	5
Controller			1			1
Environmental Health and Safety		2	2			4
Information Technology Services		1	2			3
JDH Administration		12	3			15
School of Dental Medicine		1		3		4
School of Medicine	1					1
JDH andMG Revenue Cycle Management		2				2
UConn Health Total	1	22	8	3	1	35
Total	13	40	11	3	1	68

University of Connecticut & UConn Health
 Joint Audit & Compliance Committee Meeting
 December 9, 2021

Status of Audit Findings
 Risk Level Descriptions

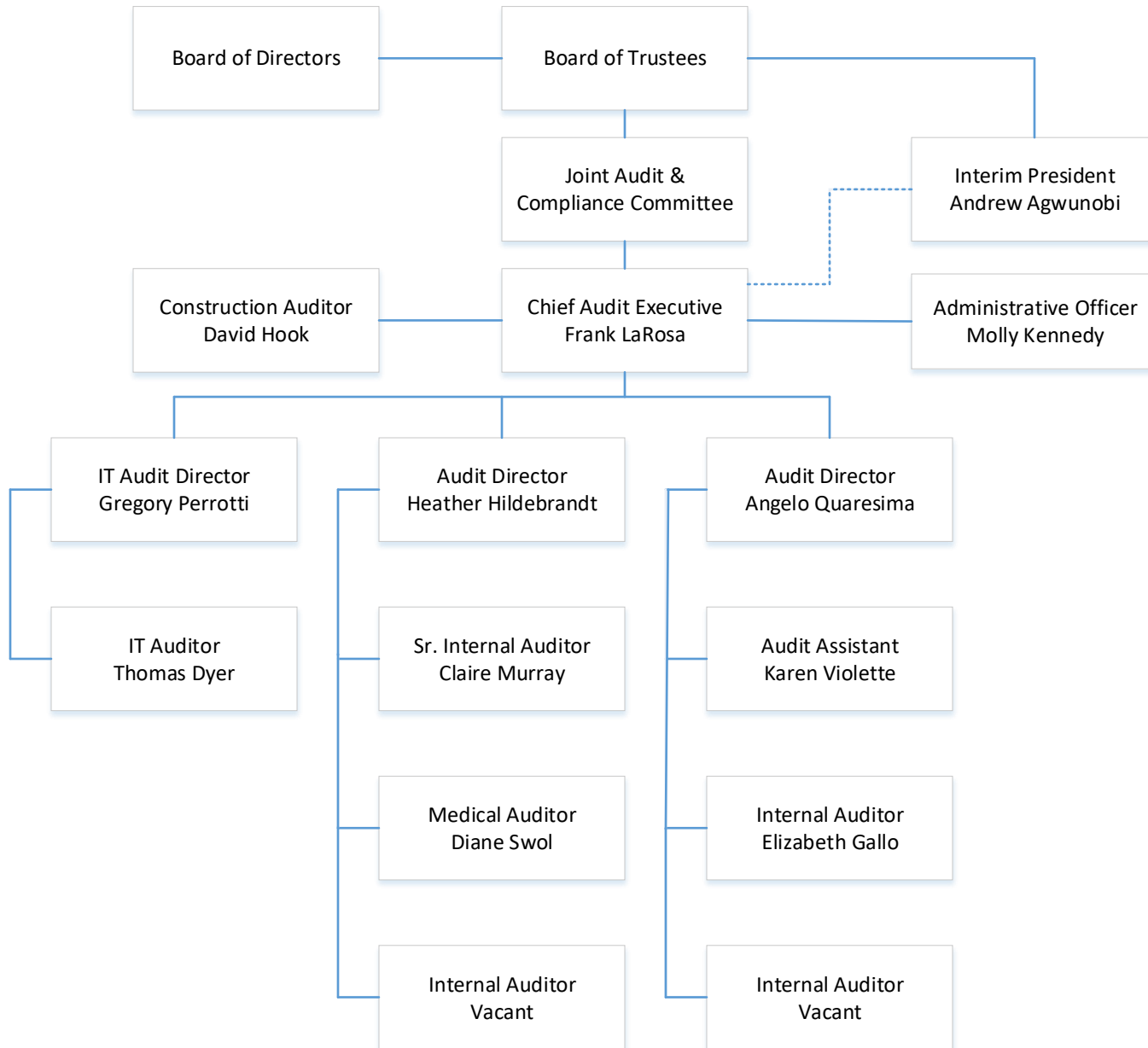
The description of the risk levels identified in this report is based on the following methodology. Observations are ranked based on an analysis of the likelihood and impact of a control or process failure. Considerable professional judgment is used to determine the risk ratings. Accordingly, others could evaluate the results differently and draw different conclusions. The risk levels provide information about the condition of risks and internal controls at one point in time. Future changes in environmental factors and personnel actions may significantly impact the risk ratings.

Low	<p>Observation has a low probability of occurring. Preventive controls do not exist but detection and mitigating controls exist. Minimal exposure that will not typically lead to a material error and corrective action may lead to improvements in efficiencies and effectiveness. The issues identified may include:</p> <ul style="list-style-type: none"> • Noncompliance with internal policies • Lack of internal policy that is not mandated by federal and state requirements • Minimal financial losses • Minor operational issues
Moderate	<p>Observation is likely to occur or has occurred. Preventive and detection controls do not exist but mitigating controls exist. Exposure that requires priority attention because the observation has or may result in:</p> <ul style="list-style-type: none"> • More than minimal financial losses or fraud or theft of resources • Noncompliance with laws and regulations or accreditation standards • Ineffective internal policy or practice • Reputation damage • Negative impact to audit area under review, which includes continuity, security and privacy issues • Safety and health concerns
High	<p>Observation has a high probability of occurring or has occurred at a high rate. Preventive, detection and mitigating controls do not exist. High impact exposure that requires immediate attention because the observation has or may result in:</p> <ul style="list-style-type: none"> • Substantial financial losses or fraud or theft of resources • Noncompliance with significant laws and regulations • Serious reputation damage • Negative impact to systemwide operations, which includes continuity, security and privacy issues • Significant safety and health concerns

ATTACHMENT 3.3

Office of Audit and Management Advisory Services

December 1, 2021



ATTACHMENT 4.1

University Policy on Policies

PURPOSE

To establish standards for the development, approval, revision, and decommissioning of University Policies for the Storrs and Regional Campuses, and institution-wide policies that affect all campuses, including UConn Health. This policy aims to ensure that University policies are well defined, understandable, consistent with the University's mission, values, and goals, and sanctioned by the University's administrative authorities through standardized processes.

DEFINITIONS

Guideline: Recommended guidance or additional information used to support policies and procedures, industry best practice, or intended to educate the workforce on how to achieve a desired outcome. Allows end-user discretion in interpretation, implementation, or use. Non-compliance with, or violation of, guidelines does not create the same level of risk.

Policy Owner: The unit, senior institutional official and/or designee responsible for authoring, implementing, maintaining, and monitoring a policy.

University Senior Policy Council: The University Senior Policy Council is a standing committee whose role is to review and approve new and revised University policies. The Senior Policy Council is comprised of the University President; Executive Secretary to the Board of Trustees; Chief of Staff; General Counsel; Chief Compliance Officer, Chief Human Resources Officer, Provost, and the Vice President for Finance and Chief Financial Officer. Others may be invited, as necessary.

Procedures: Operational processes established for the implementation of policies. If a policy is “what” the institution does, its procedures are “how” it carries out the requirements of a policy. Non-compliance with, or violation of, procedures may result in disciplinary action.

Procedures

- outline required actions by objective and/or job function;
- state clearly and succinctly the step-by-step instructions that must be followed to implement policy effectively;
- specify the structure to enforce the policy;
- University Policy procedures shall not be revised without consultation with the Office of University Compliance.

Revision, Editorial: Includes modifications related to spelling, grammar, format, and updates to hyperlinks or URLs, contact information, references, titles of individuals and organizations.

Revision, Non-substantive: Includes modifications intended to enhance clarity without changing the intent of the policy, such as adding or modifying definitions, rearranging or re-wording sentences without changing their meaning or the policy’s requirements for compliance.

Revision, Substantive: Includes significant modifications to the nature and/or scope of the policy that affect its requirements, principles, or intent.

Senior Institutional Official (SIO): The appropriate University officer (Vice President, Vice Provost, or similar) who has authority and responsibility for the area or activity to which a policy may apply.

Stakeholder: University members with expertise in the subject matter of the policy, or whose operations will be significantly affected by the policy.

University Policy: An official statement expressing the position of the University on an issue of university-wide importance. A university policy

- is a governing principle that mandates or constrains actions, establishes rights or obligations, or guides the decisions and actions of the University;
- has broad application;
- exists to achieve compliance with applicable laws, regulations, and organizational requirements; to promote operational efficiencies; to enhance the University’s mission; to reduce institutional risk; and/or to promote ethical standards, integrity and accountability;
- is approved by the administrative authority of the University and/or the Board of Trustees

Policies that do not fit the criteria of a University Policy, such as individual unit policies, should be vetted through the appropriate Dean or Director for approval to ensure consistent application and to avoid conflict with any University or unit policies. Unit policies, procedures and guidelines shall not subvert, supersede, or contradict University Policies. Units should use a similar policy review process as outlined in this document. Please contact the Office of University Compliance or refer to the Policy website for assistance.

POLICY STATEMENT

All University Policies shall be developed, approved, revised, and decommissioned in accordance with the procedures outlined in this Policy. In rare circumstances, exceptions to this process may be approved by the President in consultation with the University Senior Policy Council and notification to the Board of Trustees as may be warranted.

Individual units (e.g., colleges, schools, centers, institutes, departments) may create, communicate, maintain, and enforce policies that are applicable to their respective authority, as long as these are not in conflict with official University Policies.

PROCEDURES

- I. New University Policy**
- II. Revising a University Policy**
- III. Decommissioning a University Policy**
- IV. Archiving University Policy**
- V. Expedited (Emergency) Policy Approvals**

I. New University Policy

1. Determine Need

- A. University Policies should only be created when they define University values, institutional objectives or mandates; address federal or state law, regulations, or rules; or manage potential risk or liability.
- B. Any individual or unit may identify the need for a new University Policy. However, a Senior Institutional Official, in consultation with the Office of University Compliance, must confirm the need for the policy considering
 - whether the proposed policy meets the criteria of a University Policy as defined;
 - if an alternative such as workforce guidance or procedures is the most effective and efficient approach;
 - if existing University policy addresses or resolves the identified need;
 - implications of the policy including risks and costs (i.e., will adoption of the proposed policy require new resources or reassignment of existing resources?)

2. Development

- A. If a proposed policy involves matters within the purview of more than one senior institutional official, they will ensure consultation and coordination among appropriate leadership.
- B. The Senior Institutional Official may assign the development and administration of the policy to a responsible office or individual (Policy Owner).
- C. The Policy Owner is responsible for developing a draft policy in consultation with key stakeholders and University governance groups (e.g., University Senate, Deans Council). It is advisable that the Policy Owner convene a stakeholder policy development group to provide initial vetting of the proposed policy.
- D. University policy
 - must follow the Policy Template [link];
 - should be written so that it is clear and concise with sufficient information on the subject without being excessive in length or complexity;

3. Engage the Office of University Compliance

- A. Early in the development stages, the individuals or groups developing the policy must notify the Office of University Compliance.
- B. University Compliance is responsible for
 - stewardship of the policy development process to ensure consistency with existing policies, language, clarity, format and appropriate vetting and approval;
 - engaging the Office of the General Counsel as appropriate;
 - reviewing stakeholder and partner input;

4. Approval

- A. Although the development or administration of a policy may be delegated, the SIO is responsible for ensuring all necessary approvals are obtained.
- B. Once the SIO is satisfied with the final policy draft, it must be forwarded along with a list of stakeholder reviewers to University Compliance at policy@uconn.edu. University Compliance may consult with the Office of General Counsel for final review.
- C. For policies that apply to the Storrs, Regional and UConn Health campuses, University Compliance will coordinate review and approvals with the appropriate UConn Health policy committees before advancing the policy to the Office of the President.
- D. University Compliance will work with the Office of the President and the SIO to present the draft policy to the University Senior Policy Council for their review and recommendation to the President. There may be occasions when a University Policy requires review and approval by the Board of Trustees prior to adoption.
- E. The President, in consultation with the Senior Policy Council, will make the final determination regarding when a University Policy shall be presented to the Board of Trustees for approval. If so, the proposed policy will typically be assigned to one or more standing Board committees to review and approve before the proposed policy goes to the full Board for final approval. University Policies that advance to the Board for approval are often those that relate to:
 - University governance and describe the composition, powers, and duties of the Board of Trustees, the President, or University Senate;
 - University By-Laws (e.g., academic appointment and tenure; grievances; leaves of absence; naming of facilities; intellectual property; the establishment of new regional campuses, schools or colleges; expressions of dissent; and student residency);
 - Code of Conduct;

- high-level university financial operations such as investments and the establishment of, or significant changes in existing, major University fiscal policies (e.g., capital expenditures).

5. Publication & Notification

- Once the University Policy has been approved, the SIO will collaborate with University Compliance to ensure the policy is posted to policy.uconn.edu (and health.uconn.edu/policies where applicable).
- The SIO shall oversee the communication, implementation, training, administration, and maintenance of the University Policies within their purview. The SIO must publicize and distribute the policy to the University community members to whom it applies and to offices with implementation requirements.
- Policies published to the University's Policy site are the official and current versions.
- Members of the University community are responsible for familiarizing themselves and complying with University Policies.
- All new University Policies not requiring Board approval shall be shared with the Board of Trustees at the next regularly scheduled meeting as an informational item.

II. Revising a University Policy

Regularly reviewing policies and procedures ensures that the University's operations and administration are

- in compliance with new laws and regulations;
- current with new systems or technology;
- consistent with best practices.

1. Review

- Policies must be reviewed at least once every three (3) years, or sooner if legal or regulatory requirements or changes in operational processes deem necessary. The senior institutional official, or designee, must ensure the periodic review and revision of policies related to their areas of responsibility.
- University Compliance monitors policies for compliance with the required review schedule.
- The senior institutional official must notify University Compliance at policy@uconn.edu
 - of necessary changes by providing a strikethrough or "redline" copy of the policy with proposed revisions;

OR

- if a review was conducted and there are no necessary changes.
- D. The date of review, even in the absence of revision, shall be noted in the Policy History of the document.

2. Revision Approvals

University Compliance, in conjunction with the senior institutional official, will determine if the proposed revisions are editorial, non-substantive or substantive.

- A. Editorial revisions will be completed by University Compliance.
- B. Non-substantive revisions will be completed by University Compliance after notifying the University Senior Policy Council.
- C. Substantive revisions must follow the same review and approval process as a new policy.

III. Decommissioning a University Policy:

When a policy is no longer needed or is more effectively combined with another policy, the responsible office will submit a formal request to the senior institutional official responsible for the policy. The senior institutional official shall confer with applicable University governance groups and subject matter experts as appropriate to ensure overall impact is considered. The senior institutional official will collaborate with University Compliance to seek formal decommissioning approvals. If there is disagreement as to whether a policy should be decommissioned, the University Senior Policy Council will decide.

University Compliance will remove decommissioned policies from the policy.uconn.edu website and inform the Senior Policy Council quarterly of decommissioned policies.

IV. Archiving a University Policy:

University Compliance will work with University Archives to properly maintain the record. Policy Owners are strongly encouraged to retain policy records.

V. Expedited (Emergency) Policy Approvals

The expedited policy approval process is reserved for policies that the President or the Senior Policy Council deem crucial for the health and safety of the University community, the continuity of University operations, to address legal requirements or significant institutional risk and, therefore, must be processed in a shorter time than possible through the established approval process.

In such cases,

- the President or the Board of Trustees identifies an emergency policy need and assigns a senior institutional official;
- the stakeholder review process may be bypassed, but the draft policy must be reviewed by the Senior Policy Council;
- the Senior Policy Council shall consider any immediate and significant impact on operations;
- emergency policies that apply to UConn Health shall be provided to the appropriate policy committees for expedited review and approval.

Unless a duration is specified in the Expedited Policy, all Expedited Policies will be reviewed in one (1) year by the Senior Policy Council to determine whether the policy should be extended, made permanent, or decommissioned.

REFERENCES

Policy on Academic Affairs Policies

University Policy Template

POLICY HISTORY

Approved by [Board of Trustees]

ATTACHMENT 4.2

University of Connecticut & University of Connecticut Health Center Joint Audit & Compliance Committee Meeting

SIGNIFICANT COMPLIANCE ACTIVITIES

Training – Fall 2021 Graduate Assistant compliance training concluded on November 1, 2021 with a 99.5% completion rate.

Education and Awareness – In October, University Compliance partnered with several offices to host its 10th WebEx event, *The State of Compliance: ADA and Accessibility at UConn and UConn Health*, which had over 100 attendees. In November, OUC hosted another event focused on the State Code of Ethics and the gift rules.

University Compliance developed new education around Conflicts of Interest and how to complete the COI Disclosure Form; rules related to retirement from state service and the revolving door provisions; and a demonstration video on how to utilize the University's Reportline webform.

November 8-12 was National Corporate Compliance Week, which was observed at UConn Health. University Compliance partnered with Healthcare Compliance and Privacy, Research, and Environmental Health & Safety to put out targeted education to UConn Health.

Investigations – As of November 19, 2021, University Compliance has received 95 reports through the Reportline, 47 of which are specific to UConn Health locations (50%). More specific information related to Reportline and investigations data is included in the JACC packet.

Privacy Update - University Compliance is in the process of creating an Information Governance Committee (IGC) for the Storrs and Regional Campuses to serve as a subcommittee of the University Compliance Committee. The IGC, in part, will assist with developing and maintaining a data mapping initiative to accurately identify the location of records and information. Among other responsibilities, the IGC will assist with promoting awareness of data governance objectives and help implement consistent data governance expectations across the University. The IGC will report to senior leadership on the status of information governance efforts and progress toward the reduction of data related privacy and security risks.

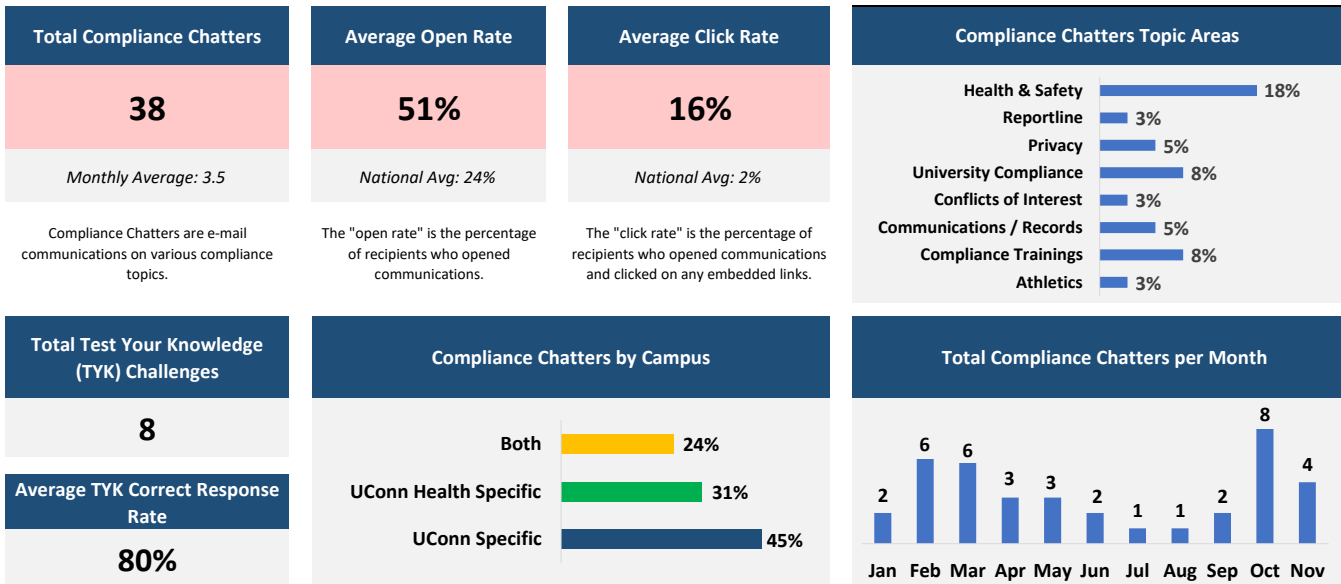
Policy Update – University Compliance worked with UCH senior leadership to appoint 11 workforce members to the policy software project's Migration Team. The team members are committed for at least one year to the project via temporary and partial reassignments. In addition to the software implementation, the team will work on enhancements to the institution's policy program.

ATTACHMENT 4.3

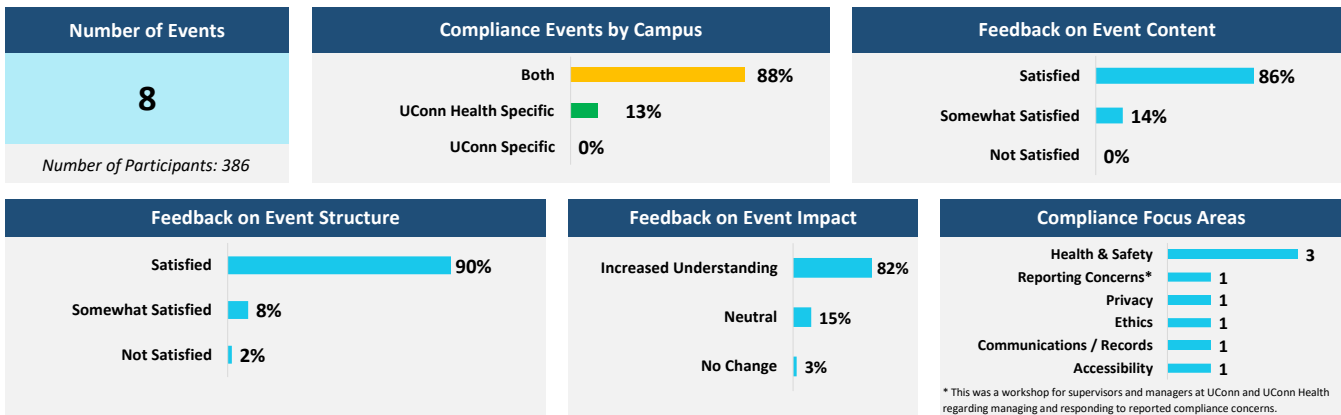
2021 Compliance Education & Awareness Report

OFFICE OF UNIVERSITY COMPLIANCE
January 1, 2021 - November 29, 2021

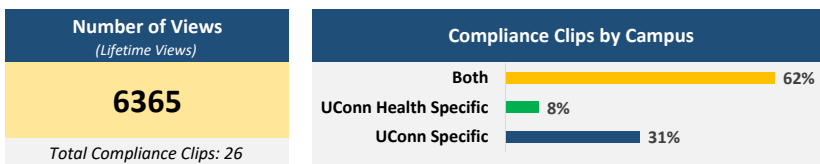
Compliance Chatters (Educational Communications)



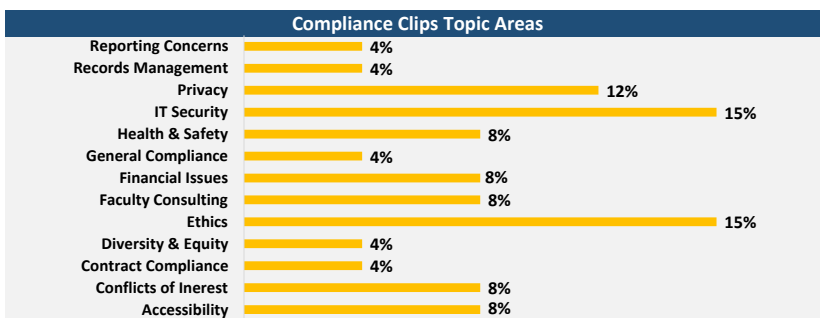
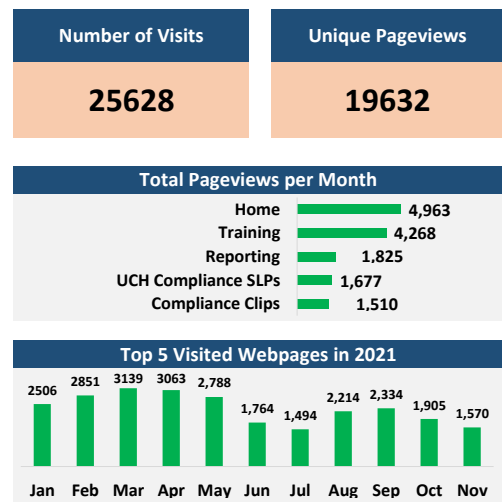
State of Compliance Events (Live WebEx Events)



Compliance Clips Views (Informational Videos)



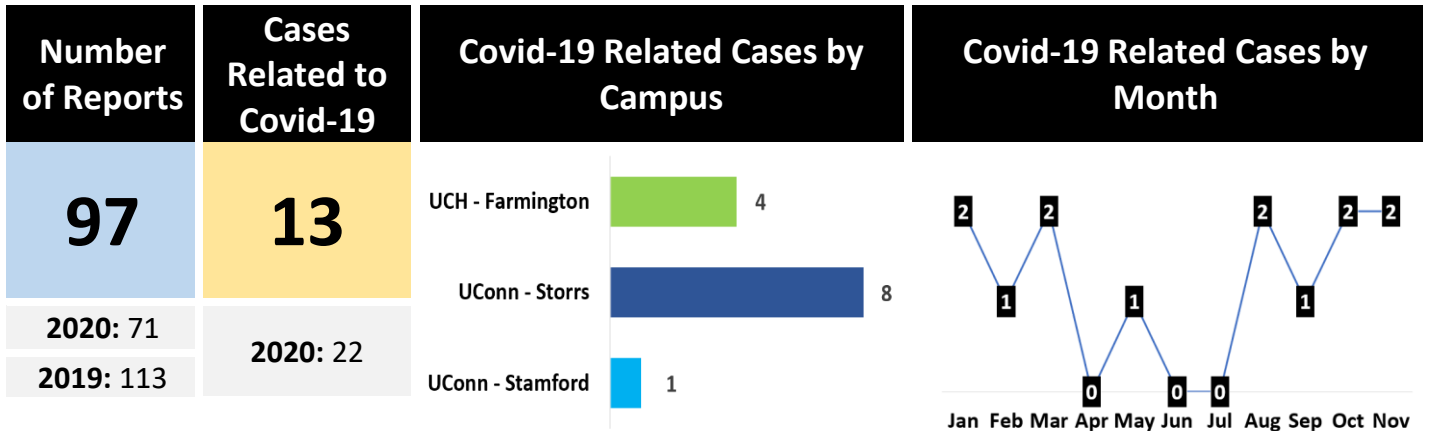
Website Analytics



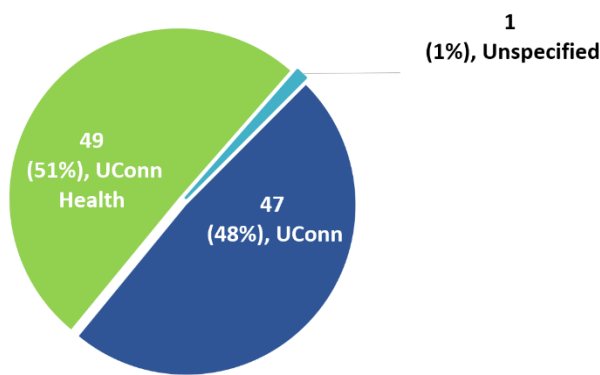
2021 Compliance Reports and Investigations Data Summary

OFFICE OF UNIVERSITY COMPLIANCE

January 1, 2021 - November 29, 2021



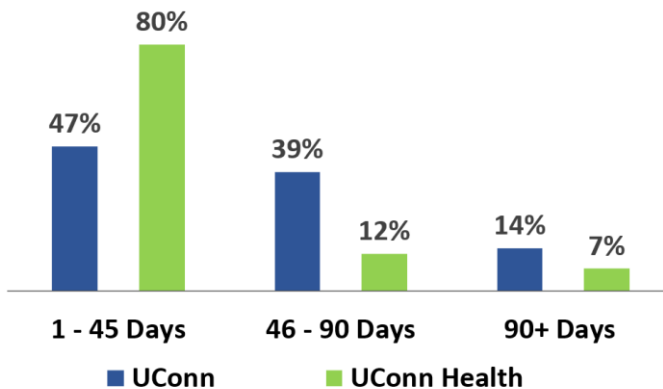
Reports by Campus



Summary

UConn numbers include Regional Campuses, the School of Law and the School of Social Work. UConn Health numbers include Farmington, Storrs, West Hartford, and Canton locations. Unspecified is when a report does not have a location identification and it cannot otherwise be determined.

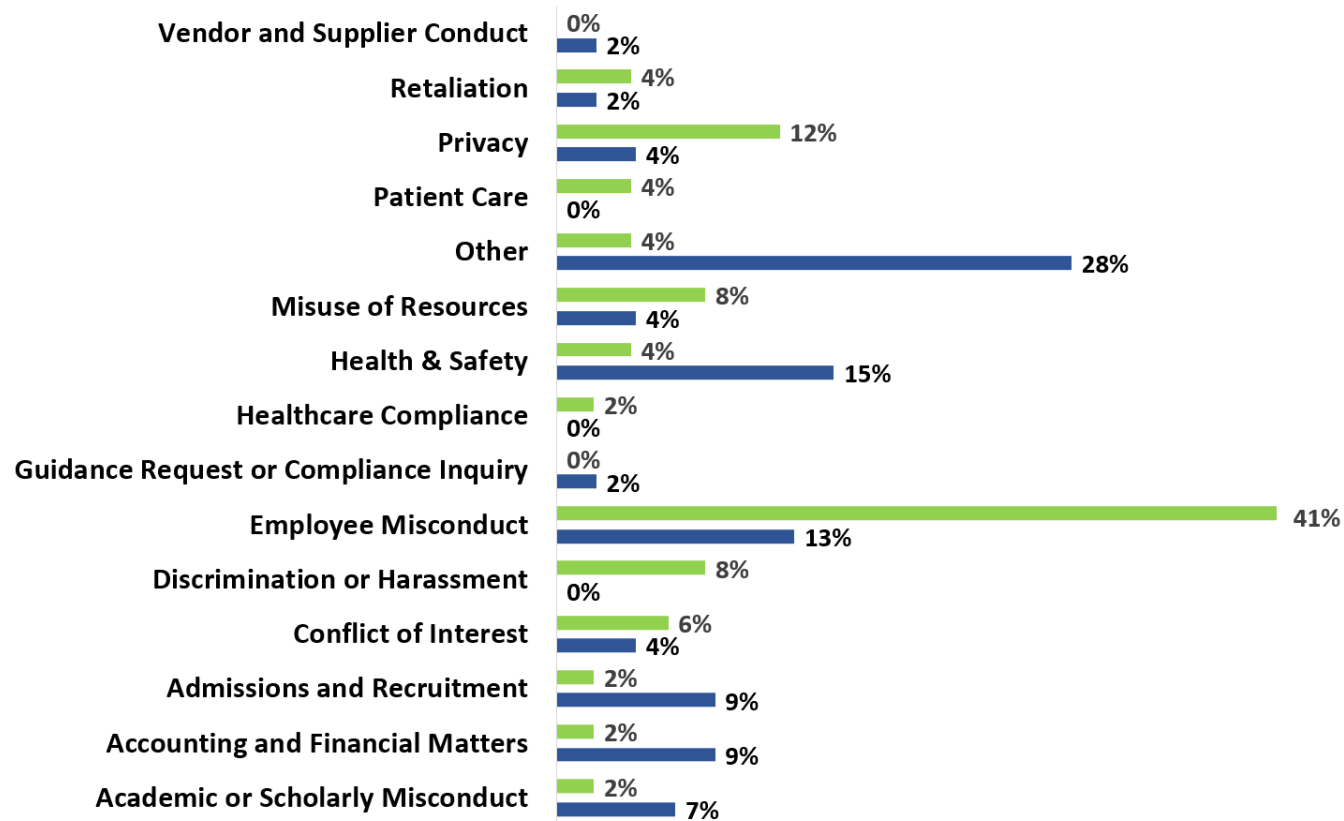
Investigation Resolution Time



Summary

Resolution time speaks to the amount of calendar days from when University Compliance receives a report to the issuance of a final report or closing memo.

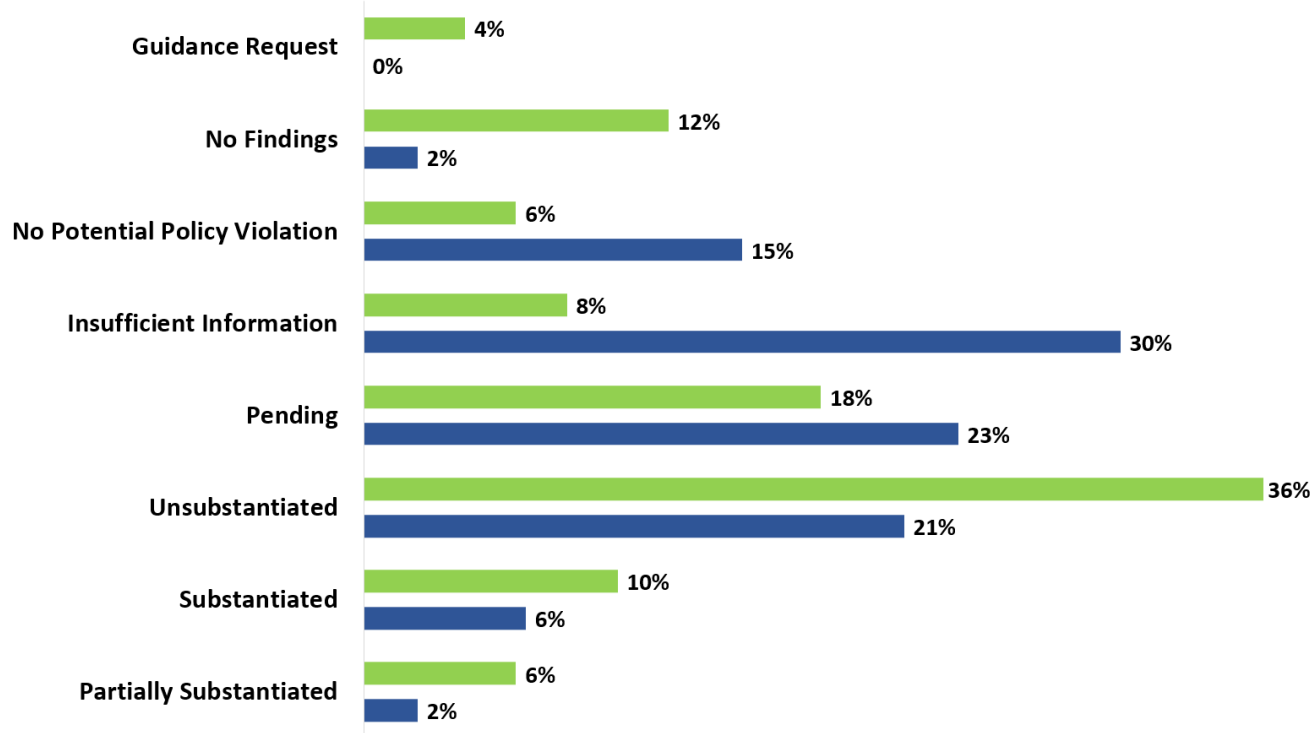
Reports by Campus



Summary

Categories speak to the overarching issue being reported. University Compliance has identified 18 specific categories and tracks the number of reports it receives related to the issue category. Two issue categories that have not been reported in 2021 thus far are Athletic Compliance and Fraud. University Compliance also tracks departments and units identified by reports in an effort to analyze potential trends or hotspots.

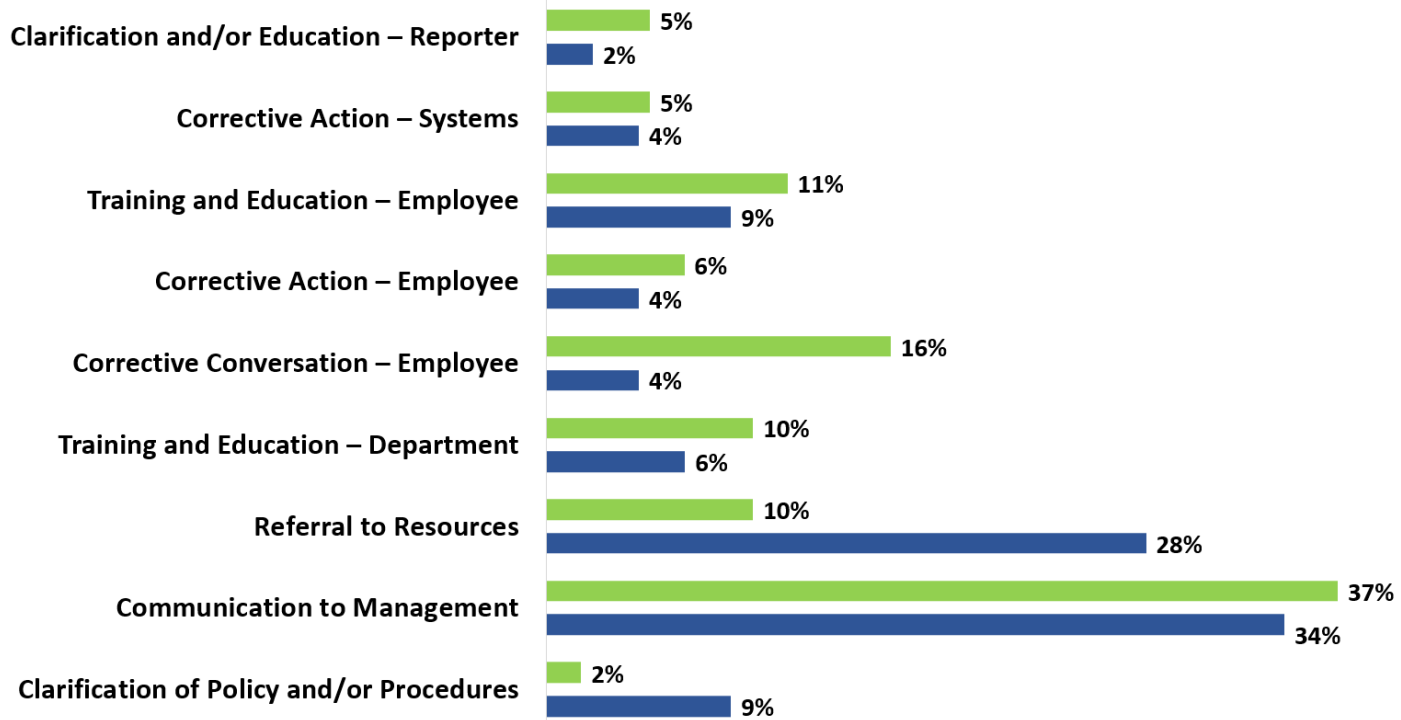
Investigation Findings



Summary

Investigation findings speak to whether or not a policy violation was determined to have taken place. "No findings" is when a review does not determine a finding of a policy violation, but where the managing office institutes corrective action or education immediately. "No Potential Policy Violation" is when a report is submitted, and even if determined to be factually accurate would not constitute a policy violation. "Insufficient Information" is when the report does not include key information needed to conduct a thorough investigation, despite requesting additional information from the reporting party. "Pending" means the matter is still currently under review/investigation and a finding has yet to be made.

Investigation Outcomes and Recommendations



Summary

These are outcomes or recommendations that resulted from a review or investigation of a reported concern. These outcomes can be instituted or recommended regardless of whether or not a policy violation was determined to have occurred. Therefore, a reported concern may have not resulted in a substantiated allegation, but still resulted in some sort of outcome. Additionally, one single matter may result in several outcomes or recommendations or none at all. From the 77 closed cases for all campuses, 111 outcomes or recommendations were initiated to address the reported concerns.

ATTACHMENT 4.4

UConn Management & Confidential Performance Assessment – Proposed Emphasis on Compliance



December 9, 2021

UConn

Office of Human Resources

Performance Management – Management/ Confidential Employees

- New Mandatory UConn Performance Management Forms, Processes and Training were rolled out in 2020 – Unbundled from Compensation as Part of 3-Year Talent Pathways Initiative
- 6 Performance assessment criteria with a 5 point scale:
<https://hr.uconn.edu/performance-management/>

6 Performance Criteria:

Job Knowledge and Competency
Leadership
Commitment to Diversity, Equity and Inclusion
Communication
Relationship Building and Teamwork
Customer Service/Customer Satisfaction

5 Point Scale:

Exceptional
Exceeds Expectations
Meets/Proficient
Needs Improvement/Deficient
Unsatisfactory

- **New: Compliance, Integrity & Accountability : Forms and Guidance online will be adjusted for Performance Year 2021**

New Proposed Compliance, Integrity and Accountability Section

Compliance, Integrity and Accountability	Manager Rating	Employee Rating
<ul style="list-style-type: none"> • Demonstrates integrity in all work and has a strong sense of right and wrong, consistently striving to do what is right. • Serves as a true example of the University’s values regarding compliance and integrity and always follows the most reputable approach to conducting own work. • Conducts duties and responsibilities with the highest professional standards and complies with all laws, regulations, and University policies, and strongly encourages team members and peers to do the same. • Acts ethically in all activities and reports known or suspected incidents of misconduct or violations of University policy. • Reinforces messaging regarding compliance and encourages openness from team members and peers to raise issues and concerns. • Attends required compliance trainings and exemplifies the information learned in day to day administration of job responsibilities. 	<p>Select the appropriate rating from the following drop down.</p> <p>Choose an item.</p>	<p>Select the appropriate rating from the following drop down.</p> <p>Choose an item.</p>
<p>Employee Comments: Click or tap here to enter text.</p>		
<p>Manager Comments: Click or tap here to enter text.</p>		

ATTACHMENT 4.5

HEALTHCARE COMPLIANCE AND PRIVACY MATTERS

September 2021

Annual Compliance Training

The annual Healthcare Compliance, HIPAA Privacy, and Security Awareness trainings will launch soon. Find out what you need to know about these mandatory trainings.

[Read More](#)



Information Blocking Reminder

Are you familiar with the 21st Century Cures Act Information Blocking Rule? Did you know that you may withhold notes or test results from MyChart only in certain limited circumstances.

[Read More](#)



[Office of Healthcare Compliance and Privacy](#)

263 Farmington Avenue, Farmington, CT 06030

Phone: 860.679.4177 Fax: 860.679.1016

**UConn
HEALTH**

HEALTHCARE COMPLIANCE AND PRIVACY MATTERS



October 2021

PEPPER! It's Not Just Seasoning!

The PEPPER report summarizes Medicare claims data statistics for billed claims in target areas that may be at risk for improper Medicare payments.

[Read More](#)



Emailing Patient Information

Do you know the rules when it comes to HIPAA and email? In honor of Cyber Security Month the Office of Healthcare Compliance and Privacy shares some tips for sending patient information by email.

[Read More](#)



[Office of Healthcare Compliance and Privacy](#)

263 Farmington Avenue, Farmington, CT 06030

Phone: 860.679.4177 Fax: 860.679.1016

**UCONN
HEALTH**

HEALTHCARE COMPLIANCE AND PRIVACY MATTERS



November 2021

HIPAA and the Holidays

The holidays are here and you may be in need of your coworkers' mailing addresses. Is it okay to look up a coworker's address in the medical record?

[Read More](#)



Reminder: Report Changes to your Financial Disclosure!

Practitioners are required to update their Financial Disclosure within 30 days if they acquire or discover a new Significant Financial Interest (SFI) or the value of a previously reported SFI changes.

[Read More](#)



Office of Healthcare Compliance and Privacy
263 Farmington Avenue, Farmington, CT 06030

Phone: 860.679.4177 Fax: 860.679.1016

**UCONN
HEALTH**

Expand Your Compliance Resource Toolbox



As UConn Health employees it is important that we understand and meet our various compliance responsibilities. The good news is that there are a number of resources available to assist us with this. In particular, the Office of University Compliance (OUC) supports the University's commitment to compliant and ethical conduct by providing educational training and resources; assisting decentralized compliance areas with monitoring efforts; and by offering channels for individuals to ask questions and report concerns.

Explore Our Featured Resources

Below we feature select compliance resource that aid in the mission of promoting a University-wide culture of compliance and ethics on all UConn campuses, including UConn Health.

Training



OUC provides the UConn and UConn Health communities with innovative and accessible opportunities to build awareness, receive training, and further develop an understanding of compliance-related topics. This year's Annual Compliance and Ethics Training will launch in January 2022 with options to complete a training module through the Saba Learning Management Platform or by attending a live training

through WebEx.

[Click here to learn about OUC's Annual Compliance and Ethics Training, and other compliance related training requirements.](#)

Compliance Clips is a series of short animated videos designed to raise awareness of important compliance topics, University expectations, and helpful resources. A summary of key takeaways and resources accompanies each clip.

Compliance Clips



Check out our latest Compliance Clips by visiting: compliance.uconn.edu/compliance-clips/.

Compliance Chatter



Our compliance focused publication (Compliance Chatter) provides the UConn and UConn Health community with updates and resources on a wide range of compliance matters, policies, upcoming events, and much more.

Want to receive periodic Compliance Chatters via email? [Click here to join our Compliance Listserv.](#)

Already signed up? Re-read your favorite Compliance Chatters at: <https://compliance.uconn.edu/resources/compliancechatter/>.

Do you have a question on the State Code of Ethics? Did you receive payment of reimbursement for a Necessary Expense or Gifts to the State and aren't sure how to report it to the Office of State Ethics? Need assistance with completing a Disclosure Conflict of Interest Form?

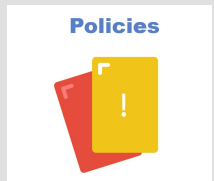


[Visit the ethics page on our website for helpful tools and resources on matters related to complying with the State Code of Ethics.](#)



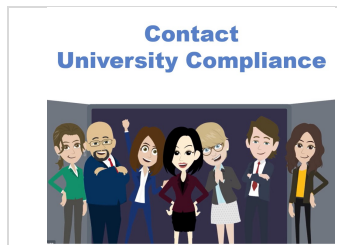
UConn welcomes and encourages good-faith reporting of compliance concerns as well as seeking guidance regarding compliance issues. While employees are always encouraged to discuss concerns or potential compliance issues with their supervisors and managers, we recognize that may not be comfortable for all. Therefore, UConn and UConn Health community members are encouraged to contact the Office of University Compliance directly, or to utilize the UConn Reportline. Not sure how? [Visit the reporting concerns page on our website to learn more.](#) Also, be sure to check out our latest [Compliance Clip on how to submit a report a concern using the Reportline's online web form.](#)

A core component of our office is to partner with units across UConn and UConn Health with compliance responsibilities. With so many different functions, it can be hard to know who to contact when you have a question or concern. To assist with this, the Office of University Compliance has created a matrix which highlights key compliance units and briefly describes what they do and how they can help you. [Click here to check out this resources.](#)



Policies and procedures are essential to UConn Health's daily operations. Policies provide a clear and consistent roadmap for maintaining compliance with institutional expectations, laws and regulations. To learn more about UConn Health policies, please visit health.uconn.edu/policies. Here you will also find information on how to sponsor a new or revised policy.

UConn Health is in the process of transitioning to an online policy management software. This is a long-term project that, once complete, will serve as a comprehensive, centralized and searchable online repository to manage policies and procedures across their entire lifecycle. Want to learn more? You can [contact the University's Policy and Compliance Coordinator, Stephanie Guralnick,](#) for questions related to the policy process at UConn and UConn Health.



Would you like to learn more about these compliance resources?

Contact the Office of University Compliance at: compliance@uchc.edu.

Also, feel free to visit: compliance.uconn.edu

[About Us](#) | [Join Our Listserv](#) | [Contact Us](#) | [View Other Editions](#)

28 Professional Park Rd. (Unit 5084)
Storrs, CT 06268

263 Farmington Ave. (MC 8214 - ASB - First Floor)
Farmington, CT 06030-8214

[Office of University Compliance](#) | Individual Responsibility • Institutional Success

Save the Date

The State of Compliance: ADA and Accessibility at UConn and UConn Health



Click Here to Register

The Office of University Compliance is hosting a University-wide WebEx Event - *The State of Compliance: ADA and Accessibility at UConn and UConn Health*.

Join us for a discussion with our resident experts:

- Donna Korbel, Assistant Vice President for Student Affairs & Director of the Center for Students with Disabilities
- Letissa Reid, Associate Vice President, Title IX Coordinator, ADA Coordinator
- Kathryn Weber-Hottleman, IT Accessibility Coordinator
- Ryan Bangham, Manager, Employee Leave & Accommodations
- Kristin Donofrio, ADA Accommodations Case Manager, UConn Health

Our panel of experts will discuss the Americans with Disabilities Act of 1990 (ADA), accommodations process for UConn and UConn Health, and efforts related to enhancing accessibility across the institution.

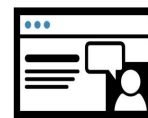
ASL interpreters and live captioning will be available.



**Wednesday
October 27, 2021**



**11:00 am - 12:00 pm
(EST)**



**WebEX
Event**

Office of University Compliance
Individual Responsibility • Institutional Success

REGISTER HERE

Are you familiar with the University's policy regarding the hiring or contracting of a family member?

As a UConn/UConn Health employee it is important for you to understand the **Policy on Employment and Contracting for Service of Relatives**, the procedures that accompany the policy, as well as how it could impact you. The employment or contracting for service of relatives in the same department or area of an organization may cause conflicts and serve as the basis for complaints concerning disparate treatment and favoritism as well as violations of the State Code of Ethics. This policy was established to protect against such conflicts and complaints, and to provide for the ethical and legally consistent treatment of individuals with relatives seeking employment or who are employed by the University.

Policy on Employment and Contracting for Service of Relatives

Per the policy, no UConn/UConn Health employee may be the direct supervisor of or take any action which would affect the financial interests of one's relative. This may include decisions regarding:

Approval of time-off

Award of a contract

Assignment

Promotion/demotion

Disciplinary action/discharge

Conducting performance evaluations

Appointment

Approval of training or development opportunities

Transfer

This policy would also prohibit a UConn/UConn Health employee from participating in any other employment action, including serving on a search committee acting on a relative's application, or otherwise acting on behalf of a relative except as noted in the procedures. Additionally, no employee may use their position to influence an employment action of a non-relative if such action would benefit their relative.

Who is considered a “relative” under the policy?

For purposes of this policy, *relative* is defined as: spouse, child, step-child, child’s spouse, parent, brother, sister, brother-in-law, sister-in-law, dependent relative or a relative domiciled in the employee’s household.

What if there is a potential conflict?

Under the procedures of the Policy, employees are required to complete a **Conflict of Interest (COI) Disclosure Form** prior to taking any action that may present the conflict. The COI form is designed to assist employees with disclosing potential or actual conflict of interest as well as document any mitigation action put in place to resolve the conflict.

Example COI Disclosure Forms

Choose the role that best describes you, and click on it to see an example of how to complete a COI Disclosure form:

UCONN

Faculty (Storrs/Regionals)

**UCONN
HEALTH**

Faculty

UCONN

Staff (Storrs/Regionals)

**UCONN
HEALTH**

Staff

Want More Information? See these resources:

[View the Policy](#)

[COI Disclosure Form](#)

[About Us](#) | [Join Our Listserv](#) | [Contact Us](#) | [View Other Editions](#)

28 Professional Park Rd. (Unit 5084)
Storrs, CT 06268

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[Office of University Compliance](#) | Individual Responsibility • Institutional Success

ATTACHMENT 5.1

University of Connecticut
Joint Audit & Compliance Committee Meeting
Public Session
December 9, 2021

UConn – Information Technology Services

Financials FY2022 Operating

State Appropriation and Tuition Budget and Forecasted Expenditures:

	Budget	<u>\$39.6M</u>
Forecasted Personal Services and Fringe Benefits		\$29.2M
Forecasted Operating Expenses		<u>\$ 10.4M</u>
Forecasted Carryforward		<u>\$.0M</u>

To date in FY2022 ITS's operating budget was cut by \$765K, our deferred maintenance budget remains at \$1.7M and our 5-year wired access layer refresh budget was decreased to \$4.0M (our original request was 5-years at \$6.0M per year and FY2022 is year 3).

Also, in FY2022, ITS requested and will receive operating budget for the director of high-performance computing position. ITS received the \$1.6M for high performance capital investments and is moving forward with that purchase.

Information Technology Staffing (as of 11/30/21)

- ITS has fourteen new open positions:
 - o Fiscal Manager 2 for Budget and Finance
 - o Information Security Analyst for CEN
 - o Team Lead 2 for Enterprise Systems
 - o IT Project Manager 2 for Project Management
 - o System Developer 2 for Enterprise Systems
 - o Software Developer 3 for Enterprise Systems
 - o Computer Support Specialist 2 for Campus Technology
 - o (2) Software Developer 2's for Campus Technology and Enterprise Applications
 - o Fiscal Manager 1 for CEN
 - o Applications Administrator 2 for Enterprise Applications
 - o Software Developer 2/3 for Enterprise Applications
 - o Director of Enterprise Systems
 - o Executive Assistant to the CIO
- There have been five new hires since August 10, 2021:
 - o Information Security Analyst 2 for Security
 - o System Administrator 2 for Research IT
 - o Network Administrator 3 for Network Engineering
 - o Software Developer 1 for Enterprise Applications

- o Educational Program Assistant for CEN
- One Special Payroll position was extended through November 18,2021 in CEN
- Since August 10, ITS has had ten employees separate or retire:
 - o Effective 8/31/21 (1) in Enterprise Systems
 - o Effective 9/2/21 (1) in CEN
 - o Effective 9/8/21 (1) in ITS Central Administration
 - o Effective 9/9/21 (1) in Business and Finance
 - o Effective 9/23/21 (1) in Enterprise Applications
 - o Effective 10/1/21 (1) in Network Engineering
 - o Effective 10/2/21 (1) in Enterprise Systems
 - o Effective 10/15/21 (1) in Network Engineering
 - o Effective 10/29/21 (1) in Campus Technology
 - o Effective 10/31/21 (1) in ITS Central Administration

Major Outages (as of 11/30/21)

<u>Outage Taxonomy</u>	<u># of Issues</u>	<u>Systems Affected</u>
Network Issue - Hardware	1	Network issues with a core router blade caused problems with DNS services leading to multiple issues across campus
Network Issue - Software	0	
Network Issue – Request Flood	0	
System Issue - Hardware	0	
System Issue - Software	1	Issues with Student Admin preventing access (two hours)
Third Party	0	

Total # of Major Outages: 2

UConn – IT Projects Status (as of 11/30/21)

Project Name	Brief Project Description	Planned Budget	Actual Spend	Status	Rational for Yellow and Red Status	Expected Completion Date
WALR FY 2021 Phase 2	Upgrade all network equipment and wired access infrastructure for the University	\$4.200M	\$2.68M	YELLOW	Planned design work delayed due to resource constraints.	12/31/2021
WALR FY 2022 Phase 3	Upgrade all network equipment and wired access infrastructure for the University	\$4.000M	\$.196M	YELLOW	Timeline extended due to funding delays and procurement directional changes. Equipment bids are complete and waiting for BOT spending authority to be increased. Construction activities are being prequalified in three packages per direction from	11/30/2022

					Procurement and bids are scheduled for January through March.	
Parking	Upgrade Parking software	\$0.413M	\$0.32M	COMPLETE		10/31/2021
HR Payroll Data Mart	First phase of HR Payroll data mart	\$0.156M	\$0.047M	YELLOW	Functional resource allocation lower than forecast	12/31/2021

ATTACHMENT 5.2

Joint Audit & Compliance Committee: December 2021

UConn Health Information Technology Services

Key Takeaways

- **Budget Q1 2022: (1.2%)**
- **5 positions open and 5 pending review**
- **Completed 30 projects Aug – Oct 2021**
- **All projects are green except for Cloud Access Security Broker and MS365:**
 - **CASB (RED):** being pushed to accommodate the Data Loss Prevention project which will now be done first
 - **MS365 (YELLOW):** Vendor issues, working with procurement to manage
- **Two meetings of IT Governance have occurred to prioritize major projects**
- **Epic focus for Sept/Oct was on vaccine booster and pediatrics roll-out, conversion of food service vendors and projects managed through ITG**

University of Connecticut
Joint Audit & Compliance Committee Meeting
Public Session
December 2021

UConn Health – Information Technology Services

Financials FY2021 Operating

State Appropriation and Tuition Budget and Forecasted Expenditures:

Budget \$54,760,030
 Personal Services and Fringe Benefits \$35,663,628
 Purchased Services \$17,987,245
 FY22 Actual/Projected \$13,529,725/13,690,008
 QTR Variance \$(160,283)

Information Technology Staffing (as of 10/31/2021)

Open Positions, Positions on Hold, Terminations and the areas they represent.

1. Open Positions:
 - a. Epic area: Cogito manager, training lead and OpTime
 - b. PMO Business Analyst
 - c. Infrastructure: Desktop Engineering
2. Hold: none
3. Terminations: none

Outages (08/01/21 through 10/31/21)

<u>Outage Taxonomy</u>	<u># of Issues</u>	<u>Systems Affected</u>
ATT Phones	1	ATT cell service outage because of vendor issue with state wide impact
Network switch failures	3	Failure of end of life switches impacted some clinical and lab areas
Cloverleaf Integration Engine	2	Storage issue impacted all systems, remediation plan is in flight

Total # of Outages: 6

UConn Health– IT Projects Status (as of 7/30/2021)

Project Name	Brief Project Description	Planned Budget	Actual Spend ¹	Status	Rational for Yellow and Red Status	Expected Completion Date
Marcum Cybersecurity risk assessment	Cybersecurity risk assessment in accordance with industry standards and regulatory requirements	\$356,000	\$332,321	Green	Targeted ransomware campaign diverted internal resources for several weeks	2/28/2021 Completed
Epic vFeb20 Upgrade	Routine maintenance	0	0	Green	Twice per year	Aug 2021
Epic vMay21 Upgrade	Routine maintenance	0	0	Green	Routine maintenance	11/17/21
HDA Legacy Systems Archive	Multiple legacy clinical system's data to be archived	0	0	Blue (complete)	Routine maintenance	10/29/21
IT Infrastructure & Security Program	Consists of 13 projects from Infrastructure & External Security Assessments	\$6,086,000	\$ 1,682,707	Green	Projects will be completed over 3 Fiscal Years See Next Page for details	FY2023
Windows 7 & Server 2008 Migration	Upgrade all Win7 desktops to Win10 and Server 2008	0	0	Green	Combined with IT Infrastructure & Security Program	Q2 2022
Epic MyChart Bedside	Ability for patients to participate in their care	0	0	Green	Scoping	Q2 2022
Windows 365	Migrate to cloud based Microsoft Productivity Suite and associated Security tools	\$960,000	170,230	Yellow	Ongoing vendor issues, working with procurement on next steps	June 2022
COVID: Booster, Pediatrics and Policy Rollout	Implement organizational policy on COVID and vaccination admin	0	0	Blue (complete)		Oct 2021
Cloud Access Security Broker	Managing access to cloud	450,000	125,553	RED	Delayed with decision to move DLP ahead of CASB	Jul 2022
Network Segmentation	Design and implement a UConn Health network that segments traffic based on risk	100,000	25,000	Green		May 2022

ID	Program/Project	Sponsor	Owner	Project Lead	Duration	Start	Finish	% Complete	Health
1	IT Infrastructure - Security Program Plan	Adam B	Jim M	John V	629 days	Mon 1/4/21	Thu 6/1/23	39%	
2	Windows 10 Migration/Remove SEP	Rob D	Igor S	Shawn W	520 days	Mon 1/4/21	Fri 12/30/22	71%	
3	Complete Windows 10 Migration	Rob D	Igor S	Shawn W	520 days	Mon 1/4/21	Fri 12/30/22	49%	
4	Implement Phase 1				289 days	Mon 1/4/21	Fri 2/11/22	94%	
5	Implement Phase 2				260 days	Mon 1/3/22	Fri 12/30/22	0%	
6	Remove SEP, Install Crowd Strike	Rob D	Aaron G	John V	476 days	Mon 1/4/21	Mon 10/31/22	96%	
7	Implement				475 days	Mon 1/4/21	Mon 10/31/22	96%	
8	Data Center / DR	Rob D	Igor S	John V	388.5 days	Mon 1/4/21	Thu 6/30/22	54%	
9	Migrate Remaining 2008R2 or earlier server to Cloud or upgrade on premise systems	Rob D	Igor S	John V	388.5 days	Mon 1/4/21	Thu 6/30/22	91%	
10	Implement				388.5 days	Mon 1/4/21	Thu 6/30/22	91%	
11	Move critical applications/servers to cloud	Rob D	Igor S	TBD	260.6 days	Thu 7/1/21	Thu 6/30/22	27%	
12	Define Requirements				87 days	Thu 7/1/21	Fri 10/29/21	72%	
13	Implement				176 days	Thu 7/1/21	Thu 6/23/22	5%	
14	Closeout				5 days	Thu 6/23/22	Thu 6/30/22	0%	
15	Move remaining Hyper V systems to the cloud	Rob D	Igor S	TBD	260.6 days	Thu 7/1/21	Thu 6/30/22	27%	
16	Define Requirements				87 days	Thu 7/1/21	Fri 10/29/21	72%	
17	Implement				176 days	Thu 7/1/21	Thu 6/23/22	5%	
18	Closeout				5 days	Thu 6/23/22	Thu 6/30/22	0%	
19	Network Services - Network Segmentation	Carrie G/Rob D	Rob S	John V	286 days	Tue 4/27/21	Tue 5/31/22	35%	
20	Network Segmentation, especially for Research / Academic Dept.	Carrie G/Rob D	Rob S	John V	286 days	Tue 4/27/21	Tue 5/31/22	35%	
21	Define Requirements				134 days	Tue 4/27/21	Fri 10/29/21	85%	
22	Design				40 days	Mon 11/1/21	Fri 12/24/21	0%	
23	Design				40 days	Mon 11/1/21	Fri 12/24/21	0%	
24	Implement				107 days	Mon 12/27/21	Tue 5/24/22	0%	
25	Closeout				5 days	Wed 5/25/22	Tue 5/31/22	0%	

ID	Program/Project	Sponsor	Owner	Project Lead	Duration	Start	Finish	% Complete	Health
27	Cloud Access Security Broker	Carrie G/Rob D	Rob S	TBD	439 days	Tue 4/27/21	Fri 12/30/22	20%	On Hold
28	Define Requirements				375 days	Tue 4/27/21	Mon 10/3/22	23%	
29	Implement				54 days	Tue 10/4/22	Fri 12/16/22	0%	
30	Closeout				10 days	Mon 12/19/22	Fri 12/30/22	0%	
31	O365 Implementation	Rob D	Igor S	John V	291 days	Mon 5/3/21	Mon 6/13/22	45%	
32	Migrate email to O365	Rob D	Igor S	Infinite	290.34 days	Mon 5/3/21	Mon 6/13/22	51%	
33	Define Requirements				130 days	Mon 5/3/21	Fri 10/29/21	99%	
34	Remediation				26 days	Fri 10/1/21	Fri 11/5/21	99%	
35	Build				24 days	Wed 10/6/21	Mon 11/8/21	27%	
36	Implement				144 days	Mon 11/1/21	Wed 6/8/22	3%	
37	Closeout				3 days	Wed 6/8/22	Mon 6/13/22	0%	
38	Migrate Office Apps to O365	Rob D	Igor S	Infinite	290.34 days	Mon 5/3/21	Mon 6/13/22	51%	
39	Define Requirements				130 days	Mon 5/3/21	Fri 10/29/21	99%	
40	Remediation				26 days	Fri 10/1/21	Fri 11/5/21	99%	
41	Build				24 days	Wed 10/6/21	Mon 11/8/21	27%	
42	Implement				144 days	Mon 11/1/21	Wed 6/8/22	3%	
43	Closeout				3 days	Wed 6/8/22	Mon 6/13/22	0%	
44	Migrate SharePoint to O365	Rob D	Igor S	Infinite	290.38 days	Mon 5/3/21	Mon 6/13/22	46%	
45	Define Requirements				130 days	Mon 5/3/21	Fri 10/29/21	99%	
46	Implement				144 days	Mon 11/1/21	Wed 6/8/22	0%	
47	Closeout				3 days	Wed 6/8/22	Mon 6/13/22	0%	
48	Stand up Microsoft Intune UEM	Rob D	Igor S	Infinite	246 days	Mon 7/5/21	Mon 6/13/22	28%	
49	Define Requirements				60 days	Mon 7/5/21	Fri 11/5/21	99%	
50	Implement				153 days	Mon 11/8/21	Wed 6/8/22	0%	
51	Closeout				3 days	Thu 6/9/22	Mon 6/13/22	0%	
52	Vulnerability Remediation	Carrie G/Rob D	Ron Z	TBD	238.81 days	Mon 5/3/21	Thu 3/31/22	19%	

ID	Program/Project	Sponsor	Owner	Project Lead	Duration	Start	Finish	% Complete	Health
53	Remediate missing security patches and other vulnerabilities	Carrie G/Rob D	Ron Z	TBD	238.81 days	Mon 5/3/21	Thu 3/31/22	27%	
54	Define Requirements				140 days	Mon 5/3/21	Fri 11/12/21	35%	
55	Implement				107 days	Mon 8/2/21	Thu 3/17/22	18%	
56	Closeout				10 days	Thu 3/17/22	Thu 3/31/22	0%	
57	Remediate other vulnerabilities identified by Marcum risk assessment	Carrie G	Ron Z	TBD	105 days	Tue 11/2/21	Mon 3/28/22	0%	
58	Define Requirements				20 days	Tue 11/2/21	Mon 11/29/21	0%	
59	Implement				75 days	Tue 11/30/21	Mon 3/14/22	0%	
60	Closeout				10 days	Tue 3/15/22	Mon 3/28/22	0%	
61	Network Services - Wireless and Switches	Rob D	Rob C	Leo J	430 days	Mon 5/10/21	Fri 12/30/22	25%	
62	Update EOL Wireless Controllers security features in compliance with CIS Security Configuration Benchmark	Rob D	Rob C	Leo J	191 days	Mon 5/10/21	Mon 1/31/22	38%	
63	Define Requirements				104 days	Mon 5/10/21	Thu 9/30/21	70%	
64	Implement				127 days	Fri 7/23/21	Mon 1/17/22	15%	
65	Closeout				10 days	Tue 1/18/22	Mon 1/31/22	0%	
66	Upgrade/Replace Core Switch Immediately & Gradually phase out 45+ Devices to more current hardware	Rob D	Rob C	Leo J	392 days	Thu 7/1/21	Fri 12/30/22	17%	
67	Define Requirements				87 days	Thu 7/1/21	Fri 10/29/21	75%	
68	Implement				295 days	Mon 11/1/21	Fri 12/16/22	0%	
69	Closeout				10 days	Mon 12/19/22	Fri 12/30/22	0%	
70	Social Engineering Studies	Carrie G	Rich P	Rich P	60 days	Thu 7/1/21	Wed 9/22/21	100%	
71	Implement robust security awareness and social engineering studies	Carrie G	Rich P	Rich P	60 days	Thu 7/1/21	Wed 9/22/21	100%	
72	Define Requirements				35 days	Thu 7/1/21	Wed 8/18/21	100%	
73	Implement				25 days	Thu 8/19/21	Wed 9/22/21	100%	
74	Closeout				0 days	Wed 9/22/21	Wed 9/22/21	100%	
75	Third Party Risk Management	Carrie G	Ron Z	Ron Z	205 days	Wed 12/1/21	Tue 9/13/22	0%	
76	Implement third party risk management	Carrie G	Ron Z	Ron Z	205 days	Wed 12/1/21	Tue 9/13/22	0%	

80	Identity and Access Management	Carrie G/Rob D	Charles C	TBD	360 days	Mon 1/3/22	Fri 5/19/23	0%	
81	Implement Identity and Access Management	Carrie G/Rob D	Charles C	TBD	360 days	Mon 1/3/22	Fri 5/19/23	0%	
82	Define Requirements				20 days	Mon 1/3/22	Fri 1/28/22	0%	
83	Implement				330 days	Mon 1/31/22	Fri 5/5/23	0%	
84	Closeout				10 days	Mon 5/8/23	Fri 5/19/23	0%	
85	Data Loss Prevention	Carrie G	Rob S	TBD	240 days	Fri 7/1/22	Thu 6/1/23	0%	
86	Implement Data Loss Prevention	Carrie G	Rob S	TBD	240 days	Fri 7/1/22	Thu 6/1/23	0%	
87	Define Requirements				20 days	Fri 7/1/22	Thu 7/28/22	0%	
88	Implement				210 days	Fri 7/29/22	Thu 5/18/23	0%	
89	Closeout				10 days	Fri 5/19/23	Thu 6/1/23	0%	

IT Infrastructure/Security Upgrade Program - Financials

Program/Project	PM	FY21 Plan/Actual				FY22 Plan/Actual						FY23 Plan/Actual				Program Total		
		FY21		%	FY22		FY22		FY22 Rem. % Spend/		FY23		Total Program Budget	Total Program Spend/Allocated	% Alloc.			
		Approved	FY21 Actual		FY21 Rem.	Spend	Approved	FY22 Actual	Allocated	FY22 Rem.	w/ FY21 Adj.	Alloc.				FY23 Planned	Allocated	FY23 Rem. % Alloc.
CASB	Bala B	\$ -	\$ 8,782.50	\$ (8,782.50)	N/A	\$ 250,000.00	\$ 215,711.00	\$ -	\$ 34,289.00	\$ 25,506.50	66%	\$ 200,000.00	\$ -	\$ 200,000.00	0%	\$ 450,000.00	\$ 224,493.50	50%
Vulnerability Remediation	Bala B	\$ 86,887.00	\$ -	\$ 66,667.00	0%	\$ 133,333.00	\$ 437,150.00	\$ -	\$ (303,817.00)	\$ (237,150.00)	328%	\$ -	\$ -	\$ -	N/A	\$ 200,000.00	\$ 437,150.00	219%
O365	John V	\$ 210,000.00	\$ 133,750.00	\$ 76,250.00	64%	\$ 550,000.00	\$ 145,420.00	\$ 483,330.00	\$ (78,750.00)	\$ (2,500.00)	114%	\$ 200,000.00	\$ -	\$ 200,000.00	0%	\$ 980,000.00	\$ 279,170.00	29%
Windows 10 (OS Migration)	John V	\$ 442,000.00	\$ 450,404.90	\$ (8,404.90)	102%	\$ 253,000.00	\$ 125,635.32	\$ 73,798.10	\$ 53,566.58	\$ 45,161.68	79%	\$ -	\$ -	\$ -	N/A	\$ 695,000.00	\$ 578,040.22	83%
Network Services (Network Segmentation)	Bala B	\$ 33,333.00	\$ -	\$ 33,333.00	0%	\$ 66,667.00	\$ 25,000.00	\$ -	\$ 41,667.00	\$ 75,000.00	37%	\$ -	\$ -	\$ -	N/A	\$ 100,000.00	\$ 25,000.00	25%
Identity and Access Management	Bala B	\$ -	\$ -	\$ -	N/A	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ -	100%	\$ 400,000.00	\$ 400,000.00	\$ -	100%	\$ 800,000.00	\$ 400,000.00	67%
Data Center / DR	John V	\$ -	\$ -	\$ -	N/A	\$ 580,250.00	\$ 13,916.00	\$ 105,840.00	\$ 440,494.00	\$ 440,494.00	21%	\$ 558,750.00	\$ -	\$ 558,750.00	0%	\$ 1,117,000.00	\$ 13,916.00	1%
Third Party Risk Management	Bala B	\$ -	\$ -	\$ -	N/A	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ -	100%	\$ 75,000.00	\$ 75,000.00	\$ -	100%	\$ 150,000.00	\$ 75,000.00	50%
NW Svcs (Upgrade/Replace Switches)	John V	\$ -	\$ -	\$ -	N/A	\$ 500,000.00	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00	0%	\$ 500,000.00	\$ -	\$ 500,000.00	0%	\$ 1,000,000.00	\$ -	0%
NW Svcs (Update EOL Wireless Controllers)	John V	\$ 157,000.00	\$ 316,098.38	\$ (159,098.38)	201%	\$ 157,000.00	\$ -	\$ -	\$ 157,000.00	\$ (2,098.38)	0%	\$ -	\$ -	\$ -	N/A	\$ 314,000.00	\$ 316,098.38	101%
Social Engineering studies	John V	\$ -	\$ -	\$ -	N/A	\$ 100,000.00	\$ 32,640.00	\$ -	\$ 67,360.00	\$ 67,360.00	33%	\$ -	\$ -	\$ -	N/A	\$ 100,000.00	\$ 32,640.00	33%
Data Loss Prevention	TBD	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ 400,000.00	\$ -	\$ 400,000.00	0%	\$ 400,000.00	\$ -	0%
Transfer of funds to FMO	N/A	\$ -	\$ -	\$ -	N/A	\$ (300,000.00)	\$ -	\$ -	\$ (300,000.00)	\$ (300,000.00)	N/A	\$ -	\$ -	\$ -	N/A	\$ (300,000.00)	\$ -	0%
Program Totals		\$ 909,000.00	\$ 909,035.78	\$ (35.78)	100%	\$ 2,545,250.00	\$ 995,472.32	\$ 937,968.10	\$ 611,809.58	\$ 611,773.80	76%	\$ 2,331,750.00	\$ 475,000.00	\$ 1,856,750.00	20%	\$ 5,786,000.00	\$ 2,379,508.10	41%

Notes:
 5/14/21 JKV: FY21 line item overages are being evaluated and funds are being 'borrowed' from other programs with FY21 underspends in order to spend total FY21 funds by 8/30/21. Specifically, EOL Wireless Controllers is not expected to need additional funding in FY22.
 8/11/21 JKV: \$800,427.43 was added by the budget office to the temporary program ROAPAL for FY21, in addition to \$414,800 in purchases for Win 10 OS Migration that had already been made. So, total available FY21 funds actually available were \$1,015,227.40. As a result, an adjustment was made on the Win 10 Migration detail to tie the FY21 actuals back to the FY21 approved.
 9/3/21 JKV: Projected overspend in Vulnerability Remediation will be accounted for by additional allocation already committed by the budget office, and FY21 budget which was 'loaned' to the Wireless Controller project.
 10/29/21 JKV: The original \$6,086,000 budget was reduced by \$300,000 to reflect funds transferred to the PMO to cover contractor PM's. Per Adam, this is temporary and these funds are expected to be replaced. This transaction is shown on a new line at the bottom.
 10/29/21 JKV: The additional funds to cover the Marcum cost overrun will be added to the budget as soon as confirmation is received that the funds have been transferred.

ATTACHMENT 6.1



BOARD OF TRUSTEES

Joint Audit and Compliance Committee

2022

MEETING SCHEDULE

MEETING DATE	LOCATION	TIME
Friday March 18, 2022	TBD	10:00 a.m.
Thursday June 23, 2022	TBD	10:00 a.m.
Thursday September 29, 2022	TBD	10:00 a.m.
Friday December 16, 2022	TBD	10:00 a.m.