JOINT AUDIT & COMPLIANCE COMMITTEE MEETING

March 23, 2023

PUBLIC SESSION

Meeting held by Telephone

Public Call in # +1-415-655-0002 US Toll
Access code: 262 373 50899

Public Access Link: https://ait.uconn.edu/bot

(A recording of the meeting will be posted on the Board website https://boardoftrustees.uconn.edu/ within seven days of the meeting.)
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University of Connecticut & UConn Health  
Joint Audit & Compliance Committee Meeting  
March 23, 2023  
Agenda

10:00 am – 10:30 am - Executive Session / 10:30 am – 12:00 pm - Public Session

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<table>
<thead>
<tr>
<th>Topic</th>
<th>Proposed Action</th>
<th>Attachment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Session Anticipated</td>
<td>Review</td>
<td>None</td>
</tr>
<tr>
<td>1. GENERAL</td>
<td></td>
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<tr>
<td>• Public Comment*</td>
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<tr>
<td>• Minutes of the December 16, 2022 Meeting</td>
<td>Approval</td>
<td>1.1</td>
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<tr>
<td>2. EXTERNAL AUDIT ACTIVITIES</td>
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<tr>
<td>• Status of External Audit Engagements</td>
<td>Update</td>
<td>2.1</td>
</tr>
<tr>
<td>• Auditors of Public Accounts Presentation on the Annual Comprehensive Financial Reports for the Year Ended June 30, 2022</td>
<td>Presentation</td>
<td>2.2</td>
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<tr>
<td>• Mayer Hoffman McCann P.C. Presentation on FY22 UCONN 2000 Infrastructure Program Agreed Upon Procedures Report</td>
<td>Presentation</td>
<td>2.3</td>
</tr>
<tr>
<td>3. SIGNIFICANT INTERNAL AUDIT ACTIVITIES</td>
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<tr>
<td>• Status of Audit Assignments</td>
<td>Update</td>
<td>3.1</td>
</tr>
<tr>
<td>• Status of Audit Findings</td>
<td>Update</td>
<td>3.2</td>
</tr>
<tr>
<td>4. COMPLIANCE ACTIVITIES</td>
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<tr>
<td>• Significant Compliance Activities</td>
<td>Update</td>
<td>4.1</td>
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<tr>
<td>• Healthcare Compliance &amp; Privacy – Annual Board Education Review</td>
<td>Presentation</td>
<td>4.2</td>
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<tr>
<td>• Healthcare Compliance &amp; Privacy Committee Charter</td>
<td>Approval</td>
<td>4.3</td>
</tr>
<tr>
<td>• Informational/Educational Items</td>
<td>Informational</td>
<td>4.4</td>
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<td>5. INFORMATION TECHNOLOGY</td>
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<tr>
<td>• UConn</td>
<td>Update</td>
<td>5.1</td>
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<tr>
<td>• UConn Health</td>
<td>Update</td>
<td>5.2</td>
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<td>6. OTHER BUSINESS</td>
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<td>7. ADJOURNMENT</td>
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</tbody>
</table>

* Individuals who wish to speak during the Public Participation portion of the Wednesday, March 23, meeting must submit a request 24 hours in advance of the meeting’s start time (i.e., 10:00 a.m. on Tuesday, March 22) by emailing BoardCommittees@uconn.edu. Speaking requests must include a name, telephone number, topic, and affiliation with the University (i.e., student, employee, member of the public). The Committee may limit the entirety of public comment to a maximum of 30 minutes. As an alternative, individuals may submit written comments to the Committee via email (BoardCommittees@uconn.edu), and all comments will be transmitted to the Committee.
Vice-Chair Boxer convened the Committee at 10:00 a.m.

1. Executive Session

On a motion by Director Carbray, seconded by Trustee Dennis-LaVigne, the Committee 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; and
- 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 Committee members: Boxer, Archambault, Carbray, Dennis-LaVigne, Gouin, and Holt.
Other Trustees: Toscano.

The following University staff were in attendance for part of Executive session: Bernard, R. McCarthy, Mundrane, and Soares.

The Executive Session ended at 10:30 a.m., and the Committee returned to Open Session at 10:31 a.m.

2. Public Participation

No members of the public signed up to address the Committee.

3. Minutes of the September 29, 2022, meeting

On a motion by Director Archambault, seconded by Trustee Dennis-LaVigne, the Committee voted to unanimously approve the minutes of the September 29, 2022, meeting.

4. External Audit Activities

Interim Associate Vice President and Chief Audit Executive Quaresima provided an update on the status of external audit engagements and requested that the committee approve the appointment of Pharmacy Consultants, Inc., DBA 340B Compliance Partners, to Conduct Audits of UConn Health’s 340B Drug Pricing Program.

On a motion by Director Archambault, seconded by Trustee Dennis-LaVigne, the Committee voted to unanimously approve the appointment of Pharmacy Consultants, Inc., DBA 340B Compliance Partners, to Conduct Audits of UConn Health’s 340B Drug Pricing Program.

Darryn McGarvey and Taylor Puuri from CliftonLarsonAllen LLP (CLA) presented their audits of Financial Statements for the Fiscal Year Ended June 30, 2022, of UConn Health’s John Dempsey Hospital, University Medical Group & Finance Corporation.

Shane Metzler and Katie Davis from James Moore & Co (JMCO) presented their 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 for Year Ended June 30, 2022.

John Harrison from the Auditors of Public Accounts presented the University of Connecticut and University of Connecticut Health Center Single Audit for the year ended June 30, 2021.

5. Significant Internal Audit Activities

Mr. Quaresima provided an update on the status of internal audits. The Committee reviewed five audit reports and accepted four. He also provided an update on the status of internal audit findings.
6. Compliance Activities

Associate Vice President and Chief Compliance Officer Fearney provided the committee with two policies for approval, the Policy on Instruction and Training for Newly Appointed and Elected Members of the Board of Trustees and the Policy on Board of Trustees Conflict of Interest.

On a motion by Director Archambault, seconded by Trustee Dennis-LaVigne, the Committee voted to unanimously approve the Policy on Instruction and Training for Newly Appointed and Elected Members of the Board of Trustees.

On a motion by Director Archambault, seconded by Trustee Dennis-LaVigne, the Committee voted to unanimously approve the Policy on Board of Trustees Conflict of Interest.

Ms. Fearney provided the committee with a presentation on University Compliance Data and Trends as well as an update on significant compliance activities.

7. Information Technology Updates

Vice President and Chief Information Officer Mundrane and Chief Information Systems Security Officer Bernard provided an update on the UConn information technologies.

Mr. McCarthy provided an update on UConn Health information technologies.

8. Other Business

The committee was provided the JACC meeting schedule for the calendar year 2023.

9. Adjournment

On a motion by Director Archambault, seconded by Trustee Dennis-LaVigne, the Committee voted unanimously to adjourn the meeting. The Committee adjourned at 11:09 a.m.

Respectfully submitted,

Karen Violette
ATTACHMENT 2.1
### Status of External Audit Engagements

<table>
<thead>
<tr>
<th>Auditor</th>
<th>Area</th>
<th>Scope</th>
<th>Current Status of Audit</th>
<th>Prior Report Issued</th>
</tr>
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<tbody>
<tr>
<td>CliftonLarsonAllen LLP</td>
<td>UConn Health</td>
<td>Audits of Financial Statements for UConn Health’s John Dempsey Hospital, University Medical Group, &amp; Finance Corporation</td>
<td>FY 23 No Activity</td>
<td>FY 22 Issued 11/21/22</td>
</tr>
<tr>
<td>James Moore &amp; Co</td>
<td>UConn Athletics</td>
<td>NCAA agreed upon procedures performed on all revenues, expenses, and capital expenditures for the Athletics Program</td>
<td>FY 23 No Activity</td>
<td>FY 22 Issued 11/22/22</td>
</tr>
<tr>
<td>Mayor Hoffman McCann P.C.</td>
<td>UConn &amp; UConn Health</td>
<td>Annual agreed upon procedures on UConn 2000 Infrastructure Program as required by Section 10a-109z of the Connecticut State Statues</td>
<td>FY 22 Issued 3/23/23</td>
<td>FY 21 Issued 5/18/22</td>
</tr>
<tr>
<td>Pharmacy Consultants, Inc.</td>
<td>UConn Health</td>
<td>Audits of UConn Health’s 340B Drug Pricing Program covered entities required by Health Resources and Services Administration</td>
<td>CY 22 Underway</td>
<td>CY 21 Issued 1/22, 1/22 &amp; 4/22</td>
</tr>
<tr>
<td>State Auditors</td>
<td>UConn</td>
<td>Annual audit of Federal Funds required under the Federal Single Audit Act</td>
<td>FY 22 Underway</td>
<td>FY 21 Issued 9/20/22</td>
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<tr>
<td>State Auditors</td>
<td>UConn Health</td>
<td>Annual audit of Federal Funds required under the Federal Single Audit Act</td>
<td>FY 22 Underway</td>
<td>FY 21 Issued 9/20/22</td>
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<tr>
<td>State Auditors</td>
<td>UConn</td>
<td>Annual audit of financial statements included in the Annual Comprehensive Financial Report</td>
<td>FY 22 Issued 12/9/22</td>
<td>FY 21 Issued 12/7/21</td>
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<td>State Auditors</td>
<td>UConn Health</td>
<td>Annual audit of financial statements included in the Annual Comprehensive Financial Report</td>
<td>FY 22 Issued 12/15/22</td>
<td>FY 21 Issued 12/15/21</td>
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<tr>
<td>State Auditors</td>
<td>UConn</td>
<td>Departmental Statutory Required Audit (CGS Sec 2-90)</td>
<td>FYs 19, 20 &amp; 21 Underway</td>
<td>FYs 16, 17 &amp; 18 Issued 4/13/21</td>
</tr>
<tr>
<td>State Auditors</td>
<td>UConn Health</td>
<td>Departmental Statutory Required Audit (CGS Sec 2-90)</td>
<td>FYs 21 &amp; 22 Underway</td>
<td>FYs 19 &amp; 20 Issued 2/22/22</td>
</tr>
</tbody>
</table>
ATTACHMENT 2.2
University of Connecticut and University of Connecticut Health Center

Financial Statements as of and for the year ended June 30, 2022

Communication to the Joint Audit and Compliance Committee

March 23, 2023
This document provides an outline of our audits of the University of Connecticut (UConn) and the University of Connecticut Health Center (UConn Health). It is intended for the use of the Joint Audit and Compliance Committee, UConn’s Board of Trustees, UConn Health’s Board of Directors, management and others affiliated with UConn and/or UConn Health. 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 Opinions
II. Reliance on Other Auditors
III. Internal Control
IV. Integration with Other Audits
V. Required Communications
Audit Opinions

The University of Connecticut system includes

- UConn
- UConn Health
- The University of Connecticut Foundation

We audited, and expressed opinions on the financial statements of, only

- UConn

- UConn Health
  - Includes the John Dempsey Hospital
  - Includes the Finance Corporation
  - Includes the UConn Medical Group

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 opinions

- In our opinion, the financial statements present fairly, in all material respects, the respective financial position of the business-type activities and fiduciary activities of the University of Connecticut as of June 30, 2022, 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.

- In our opinion, the financial statements present fairly, in all material respects, the financial position of the business-type activities of UConn Health, as of June 30, 2022, 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.
Reliance on Other Auditors

We placed reliance on audits performed by other auditors of

- The John Dempsey Hospital
- The Finance Corporation
- The UConn Medical Group

We did not review the working papers of the other auditors

- We relied on their professional reputation.
- We performed various supplementary audit procedures that addressed component units of UConn Health.
- We requested representations from the other auditors stating that they were:
  - Independent
  - Aware that we intended to place reliance on their audits
  - Familiar with applicable accounting and auditing standards
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 or UConn Health’s internal control.
- However, we did evaluate internal control and did place reliance on internal control in our audits of UConn and UConn Health.
- 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 and UConn Health.
  - 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

- 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 and UConn Health’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 audits of UConn and UConn Health’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**

**Significant Audit Matters:**

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by UConn and UConn Health are described in the notes to the financial statements. UConn and UConn Health changed accounting policies related to leases by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*, effective July 1, 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the respective Statements of Net Position. We noted no transactions entered into by UConn or UConn Health during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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.
Required Communications

**Significant Audit Matters (Continued):**

*Difficulties encountered in performing the audit*

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

**Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during our audits, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements noted to report.

**Disagreements with Management**

For purposes of this communication, a disagreement with management is 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. We are pleased to report that no such disagreements arose during the course of our audits.
Required Communications

**Significant Audit Matters (Continued):**

*Management Representation*

We have requested certain representations from management that are included in the management representation letters for UConn and UConn Health dated December 9, 2022, and December 15, 2022, respectively.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to UConn or UConn Health’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to contact us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants during the audited period.
Required Communications

Other Matters:

We applied certain limited procedures to the management’s discussion and analysis, pension plan schedules and information, and the other post-employment benefits schedules and information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

The introductory and statistical sections, which accompany the financial statements but are not RSI, are presented for purposes of additional analysis. 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 it.
University of Connecticut
AGREED-UPON-PROCEDURES RESULTS
FOR YEAR ENDING JUNE 30, 2022
MARCH 23, 2023
Agenda

- Your Engagement Leadership Team
- Agreed Upon Procedures Process and Results
- Discussion Points
Your Engagement Leadership Team

Patrick Quinn, CPA
Engagement Leader
☎ Direct: 401.626.3211
✉ Email: pquinn@cbiz.com

Brian Sullivan, CPA, MSA
AUP Leader
☎ Direct: 617.761.0518
✉ Email: bsullivan@cbiz.com

Diane Morrison
Manager
☎ Direct: 617.761.0763
✉ Email: dmorrison@cbiz.com
### Agreed-Upon Procedures Process and Results

- New procedures were added to the expenditure testing to reconcile job cost reports from contractors and assess for any duplicate charges.

- The management team was once again well prepared and collaborative which helped make for a smooth process.

- We identified the following exceptions which are reported in the Agreed Upon Procedures report:
  - Expenditure testing step 5.b. – We noted one invoice that was addressed to Friar Architecture instead of the University of Connecticut, UConn or UConn Health.
  - Expenditure testing step 5.c. – We noted one instance in which the proper invoicing number and naming convention was not followed.
  - Expenditure testing step 6.c. – We noted one instance in which a job cost report did not reconcile to the June 30, 2022 application for payment. UConn was credited the difference subsequent to fiscal year end.
  - Expenditure testing 6.d. - We noted 8 instances of duplicate charges within the job cost reports. All amounts resulting from the duplicate charges were credited back to UConn subsequent to June 30, 2022.
Agreed-Upon Procedures Process and Results

- Review of key procedures and the report
  - Procedures
  - Appendices
### Current Year Discussion Point

<table>
<thead>
<tr>
<th>Observation</th>
<th>Suggested Actions</th>
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<tbody>
<tr>
<td>As part of our testing of change order requests, there were two instances in which a 10% mark-up was paid to a vendor in which there was ambiguity as to whether they were eligible for the subcontractor markup. Upon further review with the Management team, it was determined the mark-up was paid as intended, however there was no formal documentation of the policy for addressing such situations.</td>
<td>We recommend that Management document their policy for similar situations in writing. We understand based on discussions with management that the process to create a formal policy addressing these situations is in process.</td>
</tr>
</tbody>
</table>
Mayer Hoffman McCann P.C.

This section is intended for

Mayer Hoffman McCann P.C. Agreed Upon Procedures Report

On

FY22 UCONN 2000 Infrastructure Program

Report will be provided separately
### Office of Audit and Management Advisory Services

#### Status of Audit Assignments

**As of February 28, 2023**

<table>
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<tr>
<th>Audit Project</th>
<th>Campus</th>
<th>Current Status</th>
<th>Anticipated JACC Meeting</th>
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<tbody>
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<td>Cyber Incident Management and Response</td>
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<td>Student Health and Wellness Electronic Prescriptions</td>
<td>UC</td>
<td>Draft</td>
<td><a href="#">Jun 2023</a></td>
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<td>Faculty Consulting FY22</td>
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<td><a href="#">Sep 2023</a></td>
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<td>Cash Handling Dental</td>
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<td>Memorandum of Understandings</td>
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<td>Draft</td>
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<td>Approval Authority Review</td>
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<td>Fieldwork</td>
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<td>Lab Utilization</td>
<td>UH</td>
<td>Fieldwork</td>
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<td>Hospital Price Transparency</td>
<td>UH</td>
<td>Planning</td>
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<td>PeopleSoft Student Administration System – User Account Security</td>
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<td>Planning</td>
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<td>Student Health and Wellness Counseling and Mental Health</td>
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<td>Compensatory Time</td>
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<td>Indirect Cost Recovery Revenues from Grants</td>
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<td>Postponed*</td>
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<td>International Disclosures in Research</td>
<td>UC/UH</td>
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<td>School of Business Entrepreneurial Programs on Stamford Campus</td>
<td>UC</td>
<td>Postponed*</td>
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* Audit postponed and will be reassessed for inclusion on 23/24 Audit Plan.

### Special Projects/Consulting

<table>
<thead>
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<th>Special Projects/Consulting</th>
<th>Campus</th>
<th>Current Status</th>
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<td>Concur Travel Matrix Controls</td>
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<td>Facilities Operations</td>
<td>UC</td>
<td><a href="#">Project Final</a></td>
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ATTACHMENT 3.2
### Status of Audit Findings

**Aging of Overdue Management Actions by Functional Area Based on Original Due Date**

**As of February 28, 2023**

<table>
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<tr>
<th>Functional Area</th>
<th>Not Due</th>
<th>0-3 Mos</th>
<th>3-6 Mos</th>
<th>6-12 Mos</th>
<th>1-2 Yrs</th>
<th>2-3 Yrs</th>
<th>&gt; 3 Yrs</th>
<th>Total</th>
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<td>UC Procurement</td>
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<td>UC Research Compliance Services</td>
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<tr>
<td>UC School of Law</td>
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<tr>
<td>UC Student Affairs Administration</td>
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<td>UC Office of Global Affairs</td>
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<tr>
<td>UC Dean of Students</td>
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<tr>
<td>UC College of Liberal Arts and Sciences</td>
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<td>UC Information Technology Services</td>
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<tr>
<td>UConn Total</td>
<td>5 2 5 3</td>
<td>3 1 3 2</td>
<td>5 9 2 2</td>
<td>42</td>
<td></td>
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</tbody>
</table>

| UConn Health:                        |         |         |         |          |         |         |         |       |
| UCH School of Medicine               |         |         |         |          |         |         |         |       |
| UCH Information Technology Services  |         |         |         |          |         |         |         |       |
| UCH School of Dental Medicine        |         |         |         |          |         |         |         |       |
| UCH Human Resources                  |         |         |         |          |         |         |         |       |
| UCH JDH Administration               |         |         |         |          |         |         |         |       |
| UCH Controller                       |         |         |         |          |         |         |         |       |
| UCH JDH and UMG Revenue Cycle Management |       |         |         |          |         |         |         |       |
| UCH Epic                             |         |         |         |          |         |         |         |       |
| UCH CEO and EVP for Health Affairs   |         |         |         |          |         |         |         |       |
| UCH Office of Institutional Equity   |         |         |         |          |         |         |         |       |
| UConn Medical Group                  |         |         |         |          |         |         |         |       |
| UCH JDH Quality and Patient Services |         |         |         |          |         |         |         |       |
| UCH Graduate Medical Education       |         |         |         |          |         |         |         |       |
| UCH CFO                              |         |         |         |          |         |         |         |       |
| UCH Ambulatory Care                  |         |         |         |          |         |         |         |       |
| UConn Health Total                   | 5 13 4 6 13 3 1 2 7 5 7 3 7 21 7 6 7 1 118 |

| Total                                | 5 18 6 6 18 3 1 5 7 8 1 3 9 3 12 30 7 8 9 1 160 |

**Note:** The net number of management open actions increased by 5 from 155 to 160 from the prior reported quarter due the issuance of new audit reports.
### Status of Audit Findings

Aging of Overdue Management Actions by Finding Category Based on Original Due Date

As of February 28, 2023

<table>
<thead>
<tr>
<th>Finding Category</th>
<th>Not Due</th>
<th>0-3 Mos</th>
<th>3-6 Mos</th>
<th>6-12 Mos</th>
<th>1-2 Yrs</th>
<th>2-3 Yrs</th>
<th>&gt; 3 Yrs</th>
<th>Total</th>
</tr>
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<tbody>
<tr>
<td>UConn:</td>
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<tr>
<td>Business Process Improvement</td>
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<tr>
<td>Documentation</td>
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<tr>
<td>Governance</td>
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<tr>
<td>Physical Security of Assets</td>
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<td>1</td>
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<td>Policy</td>
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<td>1</td>
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<td>Technology</td>
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<td>1</td>
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<tr>
<td>Use of Resources</td>
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<td>Training</td>
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<td>2</td>
<td>5</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>5</td>
<td>42</td>
</tr>
</tbody>
</table>

| UConn Health:    |         |         |         |          |         |         |         |       |
| Business Process Improvement | 3       | 2       | 3       | 2        | 1       |         |         | 19    |
| Documentation    | 1       | 2       | 1       | 2        | 1       | 3       | 1       | 15    |
| Management Oversight | 1       | 1       | 1       | 1        | 1       | 1       | 1       | 8     |
| Monitoring       | 1       | 1       |         |          | 1       | 3       | 1       | 8     |
| Physical Security of Assets | 2       |         |         |          |         |         |         | 2     |
| Policy           | 2       | 2       | 2       | 1        | 1       | 3       | 4       | 1     |
| Regulatory Compliance | 1       | 1       | 2       | 2        | 1       | 1       | 2       | 10    |
| Security         | 2       | 3       | 2       |          | 1       | 2       | 3       | 16    |
| Segregation of Duties | 1       | 2       |         |          |         |         |         | 3     |
| Technology       | 2       |         |         |          | 1       | 3       | 5       | 11    |
| Use of Resources | 1       |         |         |          | 1       | 1       | 1       | 7     |
| Training         |         |         |         |          |         |         |         | 1     |
| UConn Health Total | 5       | 13      | 4       | 6        | 13      | 3       | 1       | 118   |

| Total            | 5       | 18      | 6       | 18       | 3       | 1      | 5       | 160   |

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Public Session - March 2023
Status of Audit Findings
Trend Analysis of Monthly Balances of Open Management Actions
As of February 28, 2023

Analysis:

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.
## Status of Audit Findings

Management Actions Closed By Functional Areas by Risk Level
For the Period December 1, 2022 to February 28, 2023

<table>
<thead>
<tr>
<th>Functional Area</th>
<th>Implemented</th>
<th>Recommendation Moved to / Included in Another Audit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>M</td>
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<tr>
<td>UConn:</td>
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</tr>
<tr>
<td>UC Controller</td>
<td>1</td>
<td></td>
<td></td>
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<tr>
<td>UC Office of Global Affairs</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UC President's Office</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UConn Total</td>
<td>3</td>
<td></td>
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<tr>
<td>UConn Health:</td>
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<td></td>
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<tr>
<td>UCH Information Technology Services</td>
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<tr>
<td>UCH JDH Administration</td>
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<tr>
<td>UCH JDH Quality and Patient Services</td>
<td></td>
<td></td>
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<tr>
<td>UCH JDH Inpatient Care</td>
<td></td>
<td></td>
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<tr>
<td>UConn Health Total</td>
<td>4</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>7</td>
<td>8</td>
<td></td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Risk Level</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>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:</td>
</tr>
<tr>
<td></td>
<td>- Noncompliance with internal policies</td>
</tr>
<tr>
<td></td>
<td>- Lack of internal policy that is not mandated by federal and state requirements</td>
</tr>
<tr>
<td></td>
<td>- Minimal financial losses</td>
</tr>
<tr>
<td></td>
<td>- Minor operational issues</td>
</tr>
<tr>
<td>Moderate</td>
<td>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:</td>
</tr>
<tr>
<td></td>
<td>- More than minimal financial losses or fraud or theft of resources</td>
</tr>
<tr>
<td></td>
<td>- Noncompliance with laws and regulations or accreditation standards</td>
</tr>
<tr>
<td></td>
<td>- Ineffective internal policy or practice</td>
</tr>
<tr>
<td></td>
<td>- Reputation damage</td>
</tr>
<tr>
<td></td>
<td>- Negative impact to audit area under review, which includes continuity, security and privacy issues</td>
</tr>
<tr>
<td></td>
<td>- Safety and health concerns</td>
</tr>
<tr>
<td>High</td>
<td>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:</td>
</tr>
<tr>
<td></td>
<td>- Substantial financial losses or fraud or theft of resources</td>
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<tr>
<td></td>
<td>- Noncompliance with significant laws and regulations</td>
</tr>
<tr>
<td></td>
<td>- Serious reputation damage</td>
</tr>
<tr>
<td></td>
<td>- Negative impact to systemwide operations, which includes continuity, security and privacy issues</td>
</tr>
<tr>
<td></td>
<td>- Significant safety and health concerns</td>
</tr>
</tbody>
</table>
ATTACHMENT 4.1
Joint Audit and Compliance Committee JACC

Significant Compliance Activities

7 Elements of an Effective Compliance Program

<table>
<thead>
<tr>
<th>Significant Compliance Activities – Office of University Compliance (OUC)</th>
</tr>
</thead>
<tbody>
<tr>
<td>The 2023 Annual University Compliance and Ethics Training launched for UConn and UConn Health on February 6. This includes a module specific to procurement and contracting staff, as required by statute.</td>
</tr>
<tr>
<td>OUC partnered with the Centers for Students with Disabilities, IT Accessibility, and the Office of the General Counsel to develop and disseminate education on accessibility in instruction specific to online learning and electronic documents.</td>
</tr>
<tr>
<td>OUC provided education on the Gift Rules in December, on the OUC and its various efforts and resources in January, communication regarding Annual Compliance and Ethics Training in February, and education on ADA IT Accessibility, and the University’s new Policy Website in March</td>
</tr>
<tr>
<td>OUC has received 29 reported concerns as of March 6, 2023. Of those, 17 were reported in February alone.</td>
</tr>
<tr>
<td>As of January 2023, OUC compliance investigations are fully tracked and monitored online via the EthicsPoint case management system.</td>
</tr>
<tr>
<td>OUC is collaborating with University Business Services to extend the scope of privacy impact assessments to include the purchase of certain products/services through the University Procurement Card.</td>
</tr>
<tr>
<td>OUC initiated a review of the University’s privacy-related websites as well as the OUC websites for purposes of centralizing and updating content.</td>
</tr>
<tr>
<td>OUC is developing metrics for the University’s privacy program as related to education and training, vendor privacy impact assessments, data incidents/events, etc.</td>
</tr>
</tbody>
</table>
## Significant Compliance Activities

### OUC (Cont.)

OUC is collaborating with relevant campus partners to create and design customized FERPA education and training for target populations.

Thirty (30) departments/units at UCH were asked to identify Policy Contacts to prepare any standards documents not already captured in the larger manuals. Information sessions are scheduled to provide a software demo, review document prep requirements, and answer questions.

OUC drafted an Annual Report for the Policy Migration Project at UConn Health to communicate and document project progress, impacts and challenges, and project goals and projections for 2023.

### Significant Compliance Activities – Environmental Health and Safety (EHS)

In the fall semester, EHS conducted 554 safety inspections/audits in laboratories; research and academic shops and support spaces; service, maintenance, and production facilities; dining facilities, theater and art shops and studios; and warehouse facilities. In addition, 261 inspections were conducted for temporary food service permit applications.

In the fall semester, EHS delivered training to 4824 faculty, staff, students, and visitors covering 68 distinct mandatory courses (per OSHA, DPH, NRC, EPA, DEEP, etc.) of which 42 were delivered online and 26 were delivered in-person.
ATTACHMENT 4.2
Healthcare Compliance & Privacy Annual Review

for the University of Connecticut Board of Trustees’ and the University of Connecticut Health Center Board of Directors’ Joint Audit & Compliance Committee

March 2023

Elle Box
Chief Healthcare Compliance & Privacy Officer

Based on, and used in accordance with permissions and requirements of, Thomas Reuters Practical Law™ “Compliance Training for Non-Profit Hospital Board of Directors.”
Introduction

• Trustees of non-profit hospitals are trustees of charitable assets.

• Members of the University of Connecticut Board of Trustees’ and the University of Connecticut Health Center Board of Directors’ Joint Audit & Compliance Committee (JACC) owe certain fiduciary duties to the University of Connecticut Board of Trustees, including responsibility for proper governance and compliance with federal and state laws.

• As a member of the JACC, it is important to understand legal and compliance obligations pertaining to healthcare compliance and privacy program oversight.
As related to healthcare compliance and privacy, this presentation covers:

- JACC members’ key roles and responsibilities.
- Core fiduciary duties of care, loyalty, and obedience.
- Specific obligations related to those fiduciary duties, such as the duty to oversee the University of Connecticut’s Healthcare Compliance, Privacy & Integrity Program.
- Important federal and state laws and regulations governing healthcare operations.
Roles and Responsibilities

- Healthcare boards and their committees bear **responsibility** for the **successful operation** of the healthcare organization, including the following compliance- and privacy-related responsibilities:
  - Overseeing appropriate use of assets and resources, particularly those provided or afforded by state and federal programs.
  - Ensuring establishment and implementation of an effective, comprehensive compliance and privacy program.
  - Regularly reviewing and approving healthcare compliance and privacy program-related policies and documents.
  - Staying informed of applicable legal obligations.
JACC members actively engage in healthcare compliance- and privacy-related duties and responsibilities by:

• Reviewing healthcare industry news and best practices.
• Participating in ongoing healthcare compliance and privacy education.
• Preparing for, attending, and participating in healthcare compliance and privacy meetings and discussions.
• Complying with presiding Codes of Conduct and promoting an ethical culture.
Fiduciary Duties
Fiduciary Duties

- Core fiduciary duties:
  - Duty of care.
  - Duty of loyalty.
  - Duty of obedience.

- Secondary fiduciary duties:
  - Duty of good faith.
  - Duty of disclosure.
  - Duty of confidentiality.
  - Duty of oversight.
Fiduciary Duties: Understanding Healthcare Compliance and Privacy Issues

• To fulfill fiduciary duties and healthcare compliance- and privacy-related responsibilities, JACC members must understand:
  • Federal and state laws governing healthcare compliance and privacy management and oversight.
  • Operational and policy issues associated with maintaining an effective healthcare compliance and privacy program.
  • Applicable legal obligations associated with management and disclosure of healthcare compliance- and privacy-related incidents.
Duty of Care: Oversight of Compliance & Privacy Programs

Oversee Compliance & Privacy Program functions:

- Establishment and implementation of policies.
- Revenue Cycle operations related to government payer programs.
- Upholding patient rights.
- HIPAA Privacy and Security safeguards.
- Clinical research activities as related to human subject protections and federal requirements.
- Compliance & Privacy Work Plan status.
- Verification processes to avoid business with individuals and entities excluded from federal programs.
- Monitoring systems and processes for evidence of efficient and effective adherence to requirements.

Ensure establishment and maintenance of:

- Systems to detect and deter misconduct and fraud.
- An adequate reporting system to bring issues to the JACC’s attention in a timely manner.
- A non-retaliation policy that ensures no adverse action is taken against a person for a good faith report of suspected misconduct.
Duty of Care: 
Oversight of 
Compliance & 
Privacy 
Programs 
(cont.)

Ask questions of management to:

- Determine adequacy and effectiveness of the Compliance & Privacy Program.
- Assess performance of the Chief Healthcare Compliance & Privacy Officer and the department, and expect regular reporting directly from the Chief Healthcare Compliance & Privacy Officer.
- Accept compliance and privacy oversight as a JACC responsibility, but also make it the responsibility of all levels of management.
- Be aware of high-risk compliance and privacy issues. Follow up on any red flags or problems, and take action in situations where a careful person would likely take action.

OIG recommendations to establish commitment:

- Appoint a high-level, well-qualified, and independent Chief Healthcare Compliance & Privacy Officer.
- Allocate sufficient resources.
- Authorize the Chief Healthcare Compliance & Privacy Officer to report issues directly to the JACC.
- Develop comprehensive entity-wide compliance and privacy policies.
- Participate in entity-wide compliance and privacy training and education.
Duty of Loyalty

Core principles:

• Act in good faith with honesty of purpose.
  Bad faith usually involves:
  • An intentional failure to act in the face of a known duty to act, demonstrating a conscious disregard for one's duties.
  • A knowing violation of the law.
  • Acting for any purpose other than advancing the best interests of the institution.
• Act in the best interest of the University of Connecticut, including UConn Health, and its mission, not in self interests.
• Do not engage in self-dealing or otherwise take advantage of a position of influence.

Specific obligations:

• Fully disclose potential conflicts of interest.
• Comply with UConn and UConn Health Conflict of Interest policies.
• Avoid use of corporate opportunity for personal gain or benefit.
• Maintain confidentiality.
Duty of Obedience

Core principles:

- Be faithful to the missions of UConn and UConn Health.
- Ensure that UConn and UConn Health (including management):
  - Obey applicable laws and regulations.
  - Follow applicable bylaws.
  - Adhere to stated purpose and mission.

Specific obligations:

- Be responsible for the compliance- and privacy-related conduct of the institution, including establishment of the compliance and privacy program and its initiatives.
- Ensure that compliance- and privacy-related strategic decisions further UConn and UConn Health’s missions and comply with governing documents.
- Protect the limited financial resources of the institution.
- Comply with applicable laws and regulations when representing the interests of UConn and UConn Health.
- Participate in compliance and privacy training.
- Understand and adhere to those documents governing the JACC, its compliance and privacy-related obligations, and its operations.
Overview of Key Healthcare Compliance Laws
<table>
<thead>
<tr>
<th>Fraud</th>
<th>Intentionally making false statements or representations of material facts to obtain some benefit or payment from government programs for which no entitlement would otherwise exist.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Waste</td>
<td>Overutilization or inappropriate utilization of services and misuse of resources, directly or indirectly, which result in unnecessary costs to the healthcare system and the needless expenditure of state and/or federal funds.</td>
</tr>
<tr>
<td>Abuse</td>
<td>Provider practices inconsistent with sound fiscal, business, or medical practices, and which result in unnecessary costs to federal and/or state programs, including UConn and UConn Health, or in reimbursement for services that are not medically necessary or that fail to meet professionally recognized standards for healthcare.</td>
</tr>
</tbody>
</table>
**Overview**

- Prohibits knowingly filing, or causing to be filed, a false or fraudulent claim for payment with the federal government.
- Intent to defraud not required; filing claims with reckless disregard of truth or falsity suffices.
- There is an express or implied certification of compliance with Medicare or Medicaid rules upon claim submission.
- Providers must report and repay false claims within 60 days.

**Penalties**

- Civil monetary penalties from $11,181 to $22,363 per claim for each violation of the FCA.
- Treble damages plus interest. Single damages are the loss to the government program for every false claim submitted.
- Exclusion from Medicare and Medicaid.

**Qui Tam (Whistleblower) Suits**

- A private person (such as an employee, patient, provider, or competitor) may file suit against the institution under FCA on behalf of the government; government may or may not intervene or join in the suit.
- Qui tam relators (private plaintiffs):
  - Receive a percentage of any recovery.
  - Recover their costs and attorneys' fees.
Connecticut False Claims Act

Overview

• Connecticut has its own false claims act that applies to fraud against Connecticut Medicaid and other medical assistance programs administered by the Connecticut Department of Social Services.

Penalties

• Civil monetary penalties per claim for each violation.
• Treble damages of those sustained by the State plus interest.
• The costs of investigating and prosecuting the case.
• Exclusion from Connecticut Medicaid.

Whistleblower Suits

• Like the Federal False Claims Act, the Connecticut False Claims Act permits a person with knowledge of fraud to file a lawsuit on behalf of the State against those that committed the fraud, and in certain circumstances, to receive a portion of the money recovered by the State.
False Claims Act: Violation Examples

- Submitting claims for services the hospital, clinics, or medical staff did not provide, did not perform as billed, or did not order.
- Submitting claims for services that were not medically necessary.
- Submitting claims for services that are up-coded or billed at a higher level of reimbursement than provided.
- Knowingly providing false information on cost reports.
- Knowingly providing false documentation in medical, financial, or business records.
- Retaliating against an individual for reporting or assisting in an investigation of alleged healthcare fraud.
### Overview

- Prohibits knowingly or willfully:
  - offering, paying, soliciting, or receiving, directly or indirectly,
  - any form of remuneration, thing of value, or benefit,
  - for the referral of a patient or business covered by Medicare, Medicaid, or any other federal or state health care benefits program,
  - unless a statutory exception or regulatory safe harbor squarely applies.

### Remuneration includes:

- Cash or a cash equivalent, e.g., a gift card.
- Free or discounted items, services, gifts, perks or subsidies (such as free use of hospital services, equipment, or space).
- Compensation based on referrals or volume of business.
- Business opportunities.
- Waivers of copays or deductibles.
- Overpayments or underpayments (paying more or less than fair market value).

### Penalties

- Up to ten (10) years in prison; felony conviction.
- $100,000 criminal fine.
- Civil monetary penalties up to $50,000 per kickback plus treble damages.
- Exclusion from Medicare, Medicaid, and all federal health care programs.
- An AKS violation is also an FCA violation. FCA damages and penalties apply if the case is brought as a civil, and not a criminal, matter.
Anti-Kickback Statute (AKS)

**Violation Risk Examples**

- Financial arrangements trigger AKS risks if the other person or entity involved could generate healthcare program business for UConn or UConn Health, directly or indirectly. For example:
  - Ambulance companies have an exclusive contract with UConn Health as preferred transportation.
  - Physician-owned clinics have referral arrangements with UConn Health.
  - Hospices, home health, and nursing facilities have a preferred provider arrangement with UConn Health.
  - Other hospitals cross-refer patients to generate business for UConn Health.

**Safe Harbor Examples**

- The AKS contains statutory exceptions and regulatory safe harbors (such as leases for space or equipment).
- To qualify, the arrangement must comply with each of the conditions set out in the exception or safe harbor regulation.
- Before the hospital or other UConn or UConn Health healthcare entity enters into any agreement with a potential referral source, legal counsel should review and approve the transaction, especially where the entity will assert an exception or safe harbor.
Overview

- Prohibits the submission of claims for, and payment for:
  - certain Medicare and Medicaid items and services called designated health services (DHS),
  - furnished by the hospital,
  - if the referral for the DHS comes from a physician with whom the hospital has a prohibited financial relationship,
  - unless a specific legal exception applies.

DHS includes:

- All inpatient and outpatient hospital services furnished to Medicare or Medicaid patients (including services furnished directly or indirectly under arrangements with the hospital).
- Additional categories of services such as:
  - Clinical laboratory services.
  - Radiology services.
  - Durable medical equipment.

Financial Relationship

- A financial relationship can be almost any kind of direct or indirect ownership or investment relationship such as:
  - Stock ownership.
  - Share in a partnership.
  - Secured debt.
- A financial relationship can also be a direct or indirect compensation arrangement.
Physician Self-Referral Law (Stark)

Penalties

- No payments for DHS that violate Stark.
- Hospital must repay funds improperly received within 60 days (plus interest).
- Civil monetary penalties up to $22,000 per improper referral/claim and $100,000 per circumvention scheme.
- Any Stark violation also potentially violates AKS and FCA.

Analysis

Is there a referral from a physician to the hospital for a DHS payable by Medicare or Medicaid?

- Yes
  - Is there a referral from a physician to the hospital for a DHS payable by Medicare or Medicaid?
    - Yes
      - Likely a Stark violation. Contact the Office of the General Counsel to advice on repayment and corrective action.
    - No
      - Not a potential Stark violation.
  - No
    - Is there a referral from a physician to the hospital for a DHS payable by Medicare or Medicaid?
      - No
        - Not a potential Stark violation.
      - Yes
        - Likely a Stark violation. Contact the Office of the General Counsel to advice on repayment and corrective action.
Overview

- Prohibits specified conduct, such as:
  - Submitting false or fraudulent claims or claims for unnecessary services.
  - Offering inducements (such as free or discounted items or services) to Medicare beneficiaries to get them to purchase other items or services.
  - Offering incentives to physicians to reduce services payable under managed care programs.
  - Must report and repay a false claim within 60 days.

Penalties

- $2,000 to $100,000 fines for each violation.
- Repayment three times the amount(s) claimed.
- Exclusion from government programs.
- CMPL violations may also violate the FCA, AKS, and Stark.
HIPAA Privacy
Health Insurance Portability and Accountability Act of 1996 (HIPAA)

<table>
<thead>
<tr>
<th>HIPAA</th>
</tr>
</thead>
<tbody>
<tr>
<td>• A federal act that protects the privacy and security of protected health information (PHI) created or received by covered entities and their business associates.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Covered Entities</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Healthcare providers (including each entity of UConn Health as well as certain entities of UConn), health insurance plans, and healthcare clearinghouses.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PHI</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Information, including payment information, whether oral or recorded, transmitted, or retained in any form or medium, including demographic information collected from an individual, that (1) is created or received by UConn or UConn Health; (2) relates to the past, present, or future physical or mental health or condition of an individual; the provision of health care to an individual; or the past, present, or future payment for the provision of health care to an individual; (3) identifies the individual, or with respect to which there is a reasonable basis to believe the information can be used to identify the individual; and (4) is not information in education records covered by the Family Educational Right and Privacy Act (FERPA), records described in 20 USC 1232g(a)(4)(B)(iv), employment records held by UConn or UConn Health in its role as an employer, or healthcare records related to individuals who have been deceased for more than 50 years.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Associates</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Individuals and entities that create, receive, maintain, or transmit PHI on behalf of a covered entity.</td>
</tr>
</tbody>
</table>
The University of Connecticut (UConn) and UConn Health have a duty to keep:

- Patient-identifying information private.
- Patient data and financial information secure.
- Developed detailed HIPAA privacy and information security policies as part of the overall healthcare compliance and privacy program.

**Compliance**

- HIPAA breach: the unauthorized acquisition, access, use, or disclosure of PHI which compromises its security and privacy.
- UConn and UConn Health must document all breaches and notify affected individuals within 60 days of discovering a HIPAA breach. HHS must also be notified, either within 60 days of the discovery or within 60 days after the end of the calendar year, depending on the size of the breach.
- Third parties handling PHI must notify UConn or UConn Health of any breach that has occurred with respect to their use or disclosure of PHI.

**Breaches**

- Penalties depend on level of culpability (for example, did not know, reasonable cause, or willful neglect (corrected and not corrected)).
- Maximum penalty of $1,785,651 in a calendar year for all violations of an identical provision.
- A violation of each requirement may be counted separately.
- Civil monetary penalties are adjusted for inflation each year.
- Potential criminal penalties.

**Penalties**
Conflicts of Interest
Conflicts of Interest

Core principles:
• A conflict of interest occurs when:
  • A transaction may result in a private benefit to a director, officer, key employee, or other covered person of UConn or UConn Health to the detriment of UConn or UConn Health.
  • The outside interests of a director, officer, employee, or other covered person interfere with UConn or UConn Health's interests or the individual's duties to UConn or UConn Health.
  • UConn and UConn Health prohibit JACC members from using a position with UConn or UConn Health or using UConn or UConn Health's relationships with customers, suppliers, contractors, and other business partners, for private gain or to obtain benefits for themselves or their family members.

Disclosure requirements:
• If a JACC member raises a potential conflict of interest:
  • The JACC must document in minutes the potential conflict and demonstrate how it handled the conflict, along with any related discussion, who was present, and who voted.
  • Parties involved in the conflict of interest should leave the room during any discussion or vote.
Conflicts of Interest: Guidance

• Avoid participation in hiring, supervising, or promoting persons with whom you have a close relationship; this includes making official recommendations. Avoid any involvement with influencing their compensation, benefits, or opportunities.

• Avoid participating in transactions between UConn or UConn Health and businesses that employ or are owned by someone with whom you have a close relationship.

• Avoid loans or guarantees by UConn or UConn Health of individual obligations or the obligations of family members. These are expressly prohibited.
Contact Information

- Office of Healthcare Compliance & Privacy
  - OHCP@uchc.edu
  - Elle Box, Chief Healthcare Compliance & Privacy Officer
    ebox@uchc.edu

- Office of University Compliance
  - universitycompliance@uconn.edu
  - Kim Fearney, UConn Chief Compliance Officer
    kim.fearney@uconn.edu

- UConn Health Office of the General Counsel
  - Scott Simpson, Interim Chief Counsel
    ssimpson@uchc.edu
A. Name: University of Connecticut: Healthcare Compliance & Privacy Committee

B. Type: Standing committee

C. Chairpersons: UConn Health Chief Healthcare Compliance & Privacy Officer

D. Senior Leader Sponsor: UConn Health Chief Healthcare Compliance & Privacy Officer

E. Recorder: Administrative Officer, UConn Health: Office of Healthcare Compliance & Privacy

F. Purpose Statement: In furtherance of the University of Connecticut’s Healthcare Compliance, Privacy & Integrity Program (hereinafter the “Program”), the University of Connecticut establishes this operational Healthcare Compliance & Privacy Committee (hereinafter the “Committee”) to provide assistance, advice, and guidance to the Chief Healthcare Compliance & Privacy Officer on matters relating to responsibility and implementation of the Program with the goal of promoting and fostering a strong institutional culture of healthcare compliance, privacy, and integrity.

G. Applicability: This Committee oversees implementation of the Program for UConn and UConn Health business units rendering clinical services and/or clinical research/clinical trials.

H. Delegated Authorities: The University of Connecticut Board of Trustees’ and the University of Connecticut Health Center Board of Directors’ Joint Audit & Compliance Committee (JACC) delegates to this Committee approval of substantive Program amendments, including additions of healthcare compliance, privacy, and integrity policies, procedures, and/or content related to requirements affecting the business units and functions covered by the Program.

I. Responsibilities: 1. Healthcare compliance, privacy & integrity matters, generally:
   a. Analyzing the applicable regulatory environment and legal requirements;
   b. Identifying specific risk areas;
   c. Determining appropriate strategies and approaches to promote adherence to the Program;
   d. Reporting, reviewing, and addressing suspected healthcare compliance, privacy, and integrity issues;
   e. Monitoring key operational metrics to proactively identify emerging risks and/or improvement opportunities;
   f. Advising development of Program-related training and education activities;
   g. Assisting the Chief Healthcare Compliance & Privacy Officer in preparing information needed or requested by the governing body for oversight of the Program; and
   h. Providing and participating in a forum for discussing Program-related risks, issues, and solutions.
2. Program, policies, and procedures
   a. Reviewing and advising on implementation of a program outlining standards and the University of Connecticut’s Code of Conduct related to healthcare compliance and privacy;
   b. Reviewing and advising on policies and procedures to provide guidance and promote adherence to applicable legal, regulatory, and ethical requirements;
   c. Designing and coordinating internal controls and monitoring systems to assure implementation occurs in accordance with applicable legal requirements, regulatory requirements, and policies and procedures;
   d. Monitoring effectiveness of the Program; and
   e. Periodically reviewing the Program and recommended revisions to the Program.

3. Healthcare Compliance, Privacy & Integrity Risk Assessment and Work Plan
   a. Advising the Chief Compliance & Privacy Officer on Program-related operational risks;
   b. Reviewing the annual Work Plan quarterly to monitor progress and to prioritize resources;
   c. Monitoring internal and external Program-related audits and reviews for the purpose of identifying problems and advising on corrective and preventative action(s);
   d. Collecting and trending data resulting from Program review activities; and
   e. Prioritizing competing Program initiatives.

J. Membership:

1. Voting Members: Required stakeholders with vested interest in the analyzed metrics, operational outcomes/recommendations, and oversight of Committee as well as expertise in evaluation and decision making.

<table>
<thead>
<tr>
<th>Title</th>
<th>Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEO and Executive Vice President for Health Affairs</td>
<td>UConn Health Operations</td>
</tr>
<tr>
<td>Chief Financial Officer</td>
<td>Finance</td>
</tr>
<tr>
<td>UConn Health: Chief Information Officer</td>
<td>Information Technology</td>
</tr>
<tr>
<td>UConn Health: Chief Information Security Officer</td>
<td>IT Security</td>
</tr>
<tr>
<td>UConn Health: Chief Medical Officer</td>
<td>Utilization Management, Clinical Risk Management</td>
</tr>
<tr>
<td>UConn Health: Chief of Medical Staff</td>
<td>Medical Staff Services</td>
</tr>
</tbody>
</table>
2. **Non-Voting Members:** Required stakeholders with expertise valuable for input but not in a voting capacity, e.g., Subject Matter Experts.

<table>
<thead>
<tr>
<th>Title</th>
<th>Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>UConn Health: Chief Counsel</td>
<td>Office of the General Counsel</td>
</tr>
<tr>
<td>Senior Healthcare Attorney</td>
<td>Office of the General Counsel</td>
</tr>
<tr>
<td>Chief Compliance Officer, UConn</td>
<td>University Compliance</td>
</tr>
<tr>
<td>Director of Healthcare Compliance</td>
<td>Healthcare Compliance</td>
</tr>
<tr>
<td>AVP Payer Negotiations</td>
<td>Payer Relationships</td>
</tr>
<tr>
<td>AVP Clinical Business Services</td>
<td>Revenue Cycle and Health Information Management</td>
</tr>
<tr>
<td>AVP Revenue Integrity</td>
<td>John Dempsey Hospital – Revenue Integrity</td>
</tr>
<tr>
<td>AVP Revenue Integrity</td>
<td>University Medical Group – Revenue Integrity</td>
</tr>
<tr>
<td>UConn Health: Assistant Privacy Officer(s)</td>
<td>Healthcare Privacy</td>
</tr>
</tbody>
</table>
University of Connecticut: Healthcare Compliance & Privacy Committee Charter

Ver 1.0 - Approved: [mm-dd-yyyy]

<table>
<thead>
<tr>
<th>Title</th>
<th>Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>University Privacy Officer</td>
<td>University Privacy</td>
</tr>
<tr>
<td>UConn Health: Compliance Specialist(s)</td>
<td>Healthcare Compliance</td>
</tr>
<tr>
<td>UConn Health: Compliance Medical Auditor(s)</td>
<td>Healthcare Compliance</td>
</tr>
<tr>
<td>Vice Provost for Health Sciences</td>
<td>UConn Speech and Hearing UConn Psychological Services</td>
</tr>
<tr>
<td>Executive Director</td>
<td>UConn Student Health and Wellness (SHaW)</td>
</tr>
</tbody>
</table>

3. **Inviteses**: Potential stakeholders with a business need requiring proactive transparency into the Committee’s activities. Accountable for reviewing materials, raising questions, providing feedback related to operational area(s), and addressing identified issues as assigned.

<table>
<thead>
<tr>
<th>Title</th>
<th>Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>UConn Health: Chief of Staff to CEO</td>
<td>Operations</td>
</tr>
<tr>
<td>UConn Health: Controller</td>
<td>Finance</td>
</tr>
<tr>
<td>VP Patient Experience</td>
<td>Patient Experience</td>
</tr>
<tr>
<td>UConn Health: VP Facilities, Development &amp; Operations</td>
<td>Facilities Management</td>
</tr>
<tr>
<td>Dean of the School of Medicine</td>
<td>School of Medicine</td>
</tr>
<tr>
<td>Dean of the School of Dental Medicine</td>
<td>School of Dental Medicine</td>
</tr>
<tr>
<td>Chief Audit Executive</td>
<td>Audit &amp; Management Advisory Services</td>
</tr>
<tr>
<td>Fire Chief</td>
<td>UConn Fire/EMS</td>
</tr>
<tr>
<td>Chief Medical Information Officer</td>
<td>Clinical Informatics</td>
</tr>
<tr>
<td>Sr. Director of Pathology, Lab Medicine, and Radiology</td>
<td>Pathology, Laboratory, and Radiology</td>
</tr>
<tr>
<td>UConn Health: Director of HR Operations and Payroll</td>
<td>Human Resources</td>
</tr>
<tr>
<td>Director of Nursing, Case Management</td>
<td>John Dempsey Hospital – Case Management, Utilization Review</td>
</tr>
<tr>
<td>AVP Health Information Management</td>
<td>Health Information Management</td>
</tr>
</tbody>
</table>
K. Voting Type: Majority. Only Voting Members will be considered for votes of the Committee. Delegation of votes will be allowed.

L. Quorum: >50% of voting members

M. Meeting Frequency: Quarterly. Members shall inform the Chairperson if unable to attend and shall designate to the Chairperson an alternate representative from the area the member represents.

N. Metrics: This Committee shall review and discuss metrics established by this Committee or requested by the governing body, some of which the Office of Healthcare Compliance & Privacy collects and measures. Metrics reported for review may include number and outcomes of Program-related investigations, incidents, reports received, internal and external audit results, number and type of education sessions provided, and billing and coding monitoring data.

O. Measures of Success:

- Allocation and management of resources necessary to support the Program, as evidenced by reasonable response to and completion of Program-related inquiries and projects.
- Staff and patient satisfaction with the institution's adherence to Program-related requirements.
- Senior Leadership awareness and engagement in institution's current state related to Program requirements and initiatives.
- Establishment of criteria for critical reporting of Program-related issues, and evidence of adherence to escalation and remediation processes.
- Regular assessment of Program-related risks, no less than annually, presented to the Committee for review and consideration.
- Regular presentation of monitoring efforts, no less than quarterly, to the Committee of high-risk and/or high-volume Program elements.
- Timely review and approval of Program-related policies in accordance with determined review cycles.

P. Reporting: This Committee reports to the JACC. Quarterly, the JACC receives reports regarding this Committee's reviews and recommendations, including high-level summaries of the Program's activities and initiatives.

Q. Location of Materials: All materials of the Committee, including templates, the charter, minutes, agendas, dashboards, and other meeting materials shall be electronically stored and available on an internal site accessible to all Members, Invitees, and Senior Leadership of the University of Connecticut, including UConn Health.
<table>
<thead>
<tr>
<th>R. Charter Review:</th>
<th>This charter shall be reviewed and approved as needed but no less often than annually.</th>
</tr>
</thead>
<tbody>
<tr>
<td>S. Charter Approval:</td>
<td>Approved by the University of Connecticut Board of Trustees’ and the University of Connecticut Health Center Board of Directors’ Joint Audit &amp; Compliance Committee on [date].</td>
</tr>
<tr>
<td></td>
<td>Approved by the University of Connecticut: Healthcare Compliance &amp; Privacy Committee on [date].</td>
</tr>
</tbody>
</table>
Coming Soon: Annual University Compliance & Ethics Training!

In the coming weeks, you'll receive various notifications from the Office of University Compliance regarding the 2023 Annual University Compliance & Ethics Training. In preparation, we wanted to share a bit about the role and scope of our office, along with additional resources.

About University Compliance

The Office of University Compliance (OUC) works to promote and support a University-wide culture of compliance and ethics on all UConn campuses, including UConn Health, in several ways such as providing education, training, and resources; assisting decentralized compliance areas with monitoring efforts; and by offering channels for individuals to ask questions and report concerns.

Campus Partners

A core component of OUC is to coordinate the compliance program by partnering with units across UConn and UConn Health with compliance responsibilities. Available on the OUC website is a matrix that highlights key compliance units and briefly describes what they do, and even how they can help you. Check out the current list of Compliance Areas.

Training and Education

OUC provides UConn and UConn Health with innovative and accessible opportunities to build awareness, receive training, and further develop an understanding of compliance-related topics. In addition to the Annual University Compliance & Ethics Training, OUC provides education through emails, webinars, video clips, and in-person training. To review other educational resources, check out our Resource Catalog.
Ethics Resources

As state employees, it is our responsibility to ensure we abide by The State Code of Ethics. Per the regulations, UConn maintains its own policy, titled: The University's Guide to the State Code of Ethics. OUC is led by Associate Vice President and Chief Compliance Officer, Kim Fearney, who also serves as the Ethics Liaison for UConn and UConn Health. Employees are encouraged to reach out to Kim and the OUC team with questions related to compliance and The State Code of Ethics.

Policies

Policies and procedures are essential to the daily operations of UConn and UConn Health, and are the foundation of the compliance program. OUC works to assist and facilitate the policy management process to ensure all policies remain updated, accessible, and in compliance. To learn more about policies at UConn visit policy.uconn.edu and for UConn Health policies visit health.uconn.edu/policies.

Reporting Concerns

OUC welcomes and encourages good faith reporting of compliance concerns. Anyone can contact OUC directly to ask for guidance or to report a compliance concern. Additionally, OUC facilitates the University's Reportline as a mechanism for the community to ask questions or report concerns anonymously. OUC reviews every report, completes a review of each concern, and facilitates any appropriate follow up action. To review more information about reporting, visit our Website, or review our Compliance Clip on reporting.

Privacy

OUC houses the University Privacy Officer who serves the UConn Storrs and Regional campuses with the oversight of important non-healthcare privacy policies and procedures. This includes providing guidance on compliance with FERPA, offering information on identity theft, managing records, and data sharing, among other areas. For more information, visit the Privacy Website.

Feel free to email the Office of University Compliance if you have any questions or concerns at universitycompliance@uconn.edu.

OUC Website: compliance.uconn.edu
Already completed a series of compliance trainings? Wondering why you have to complete this one?

Here is what you need to know about this year’s training.

Given the number of compliance-related trainings at UConn Health required each year, it is likely that you recently completed trainings focused on healthcare, privacy, and IT security compliance requirements. The University Compliance and Ethics Training is a completely different training that is applicable to all campuses including UConn Health.

Each year, University Compliance and Ethics Training is required as part of UConn's commitment to a culture of integrity and ethical conduct. This mandatory training provides information on the institution’s overall compliance program, and helps us stay current on important and relevant laws, regulations, policies, and resources that impact the entire community. Keep reading to learn more and complete it today.

Covered Topics

This year’s training will provide an overview of the:

1. University's Code of Conduct
2. University Guide to the State Code of Ethics
3. Key Compliance Reminders

The training includes updated scenarios, interactive activities, and test-out options.
NEW Training Resource

This year, a new webpage has been created to provide you with easy access to relevant training resources and materials. You can use the page to revisit the training presentation in an interactive format, review the training transcript, check out Frequently Asked Questions, find helpful links and contact information, and more. Click below to check it out.

View the Training Resource Page

When and Where

To provide you with an engaging and accessible learning experience, live WebEx training sessions, as well as a fully online option will be offered.

**Online Training:** You can complete the online training version via: [http://uconn-health.sabacloud.com](http://uconn-health.sabacloud.com). In general, this training will take approximately 50-60 minutes to complete.

**Live WebEx Training:** Employees should register for live sessions as early as possible, as sessions will be limited. All sessions will be held online via WebEx and will take approximately 75-90 minutes. If you register for a live WebEx session, you do not need to complete the Saba module as the content is the same.

**2023 Live WebEx Training Dates:**

- Wednesday, March 15: 1:00pm-2:30pm – [Register Now!](http://uconn-health.sabacloud.com)
- Thursday, April 20: 9:00am-10:30am – [Register Now!](http://uconn-health.sabacloud.com)
- Wednesday, May 17: 1:00pm-2:30pm – [Register Now!](http://uconn-health.sabacloud.com)

The Deadline to complete this training is **May 26, 2023**.

For More Information

Visit [compliance.uconn.edu/training/2023training/](http://compliance.uconn.edu/training/2023training/) to learn more about this year's training or contact the Office of University Compliance at [universitycompliance@uconn.edu](mailto:universitycompliance@uconn.edu).

**Please Note:** Special Payroll employees are not required to complete the training unless Department Heads require it.
If you are an instructor, course creator, or just interested in learning about ways to reach your audience, this resource is for you. Check out this informative 6 minute video to learn about practical strategies for designing course content that can be accessed and understood by a diverse range of learners, including those with varying backgrounds and abilities. Are you ready?

View the Video Now  Read the Resource Guide

Want to learn more about this topic?

Visit: accessibility.uconn.edu/itaccessibility

Email: ITAccessibility@uconn.edu or CSDTech@uconn.edu
NEW! University Policies Website

Check out the new website where you can locate all University policies, and conveniently search for a policy by alphabetical listing, applicable audience, owner, or topic.

Why does UConn need policies?

UConn’s mission and values are expressed through and supported by its stated policies. Policies also help to guide our workforce.

How are University policies developed?

The University has a Policy on Policies which explains the policy lifecycle: how new University policies are developed and approved, and how existing policies are revised, decommissioned, and archived.

POLICY TEMPLATE

To assist with policy development process, the Office of University Compliance created a template that helps policy owners ensure policies have all necessary elements and provides a consistent format, which enhances accessibility and understanding of policies.

Find the template here!

POLICY CHECKLIST

There are multiple steps to writing and revising a policy. The Office of University Compliance developed a checklist to help policy owners ensure they have completed each step before submitting a policy for approval or publication.

Review the checklist here!

What is the difference between a University policy and a departmental policy?

UNIVERSITY POLICY

A university policy is an official statement expressing the position of the university on an issue of university-wide importance. It has broad application and exists to achieve collective compliance with applicable laws, regulations, and organizational requirements.

University policies must be approved by the President’s Senior Policy Council, may be approved by committees, and may require the Board of Trustees approval.

DEPARTMENT POLICY

Individual units such as departments, centers, schools, or colleges may create and maintain policies that are applicable to their respective area, as long as these are not in conflict with official university policies. Academic units should also review the Policy on Academic Affairs Policies and Protocols.

These policies must be vetted through the appropriate Department Head, Dean, or Director.

Where can you find assistance?

The Office of University Compliance is available to assist in the development and review process for policies. By engaging our office early, we can help answer questions, provide guidance, and to provide guidance to assist with successful publication of policies.

Contact us at policy@uconn.edu.
HEALTHCARE COMPLIANCE & PRIVACY MATTERS

Work Issued EMR Access

Workforce members are prohibited from accessing their own medical record using work-issued EHR access.

The No Surprises Act

The No Surprises Act intends to prevent patients from receiving unexpected bills for out-of-network care in emergency and select non-emergency settings.
Fax Scam Alert

UConn Health Workforce members are prohibited from accessing their own medical record using work-issued EHR access.

New Team Members

The Office of Healthcare Compliance has expanded. We are pleased to welcome Lisa Frigo and Paige Sullivan to our team.
Financials FY2023 Operating

State Appropriation and Tuition Budget and Forecasted Expenditures:

<table>
<thead>
<tr>
<th>Budget</th>
<th>$40.9M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forecasted Personal Services and Fringe Benefits</td>
<td>$27.9M</td>
</tr>
<tr>
<td>Forecasted Operating Expenses</td>
<td>$12.2M</td>
</tr>
<tr>
<td>Forecasted Carryforward</td>
<td>$0.8M</td>
</tr>
</tbody>
</table>

To date in FY2023 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 $2.0M (our original request was 5-years at $6.0M per year and FY2023 is year 4).

Also, in FY2023, ITS received operating budget for Cyber Security and Kuali Cloud, capital funds for the $1.3M investment in high performance computing hardware, and one time capital for Cyber Security equipment and Kuali software implementation.

Information Technology Staffing (as of 2/28/23)

- ITS has thirteen new open positions.
- There have been ten new hires since November 18, 2022.
- There have been two new Special Payroll hires since November 18, 2022.
- Since November 18, 2022, there have been seven separations and no new retirements.

Major Outages (as of 02/28/23)

<table>
<thead>
<tr>
<th>Outage Taxonomy</th>
<th># of Issues</th>
<th>Systems Affected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Network Issue - Hardware</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Network Issue - Software</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Network Issue – Request Flood</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>System Issue - Hardware</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>System Issue - Software</td>
<td>2</td>
<td>Student Admin</td>
</tr>
<tr>
<td>Third Party</td>
<td>1</td>
<td>Incoming landline calls</td>
</tr>
</tbody>
</table>

Total # of Major Outages: 3
## UConn – IT Projects Status (as of 02/28/23)

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Brief Project Description</th>
<th>Planned Budget</th>
<th>Actual Spend</th>
<th>Status</th>
<th>Rational for Yellow and Red Status</th>
<th>Expected Completion Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>WALR FY 2022 Phase 3</td>
<td>Upgrade all network equipment and wired access infrastructure for the University</td>
<td>$4.000M</td>
<td>$2.788M</td>
<td>GREEN</td>
<td>A portion of Phase 3 budget and scope was shifted into Phase 4. This work is on track to complete March 2023.</td>
<td>04/30/2023</td>
</tr>
<tr>
<td>WALR FY 2023 Phase 4</td>
<td>Upgrade all network equipment and wired access infrastructure for the University</td>
<td>$2.000M</td>
<td>$0.164M</td>
<td>YELLOW</td>
<td>Scope reduced to accommodate decreased budget. Targeting summer completion of McMahon Residence Hall and School of Business.</td>
<td>08/31/2023</td>
</tr>
<tr>
<td>Kuali – Upgrade to Cloud</td>
<td>Migrate university Kuali Financials system from on-premise to Kuali-Co cloud solution.</td>
<td>$1.400M</td>
<td>$0.138M</td>
<td>GREEN</td>
<td>Planning Phase complete. Integration Phase in progress.</td>
<td>3/31/2024</td>
</tr>
</tbody>
</table>
ATTACHMENT 5.2
Joint Audit & Compliance Committee: March 23, 2023
UConn Health Information Technology Services
Public Session Key Takeaways

- Financials FY2023 Q2: $164,814 negative variance to budget. For fiscal year to date we are $821,376 positive variance to budget.
- Staffing:
  - 17 open positions
  - 0 new position
- Completed 29 projects December – February 2023 or roughly 10 per month which is on par with our monthly completion rate.
- Of the 13 active projects listed in the IT Infrastructure – Security Program:
  - 7 Projects are in a Green status and on track
  - 6 Projects are Yellow in a Watch status. Of these, 4 are related to our Network Refresh efforts and under a Watch status due to supply chain delays of equipment shipments as well design changes due to operational evaluations/assessments.
- Two meetings of IT Governance have occurred to approve and prioritize major projects
- Epic focus has been:
  - Epic Quarterly Upgrades, SAFER Assessment, Social Determinants of Health for The Joint Commission (JC), Responses to JC Mock Survey, Epic Hyperdrive deployment with Third Party Apps integration upgrades, Bone Marrow Transplant Unit, Nursing Acuity scheduling, Epic Cheers solution deployment, Data Governance development, and projects approved and managed via IT Governance (ITG) Committee.
University of Connecticut
Joint Audit & Compliance Committee Meeting
Public Session
March 2023
UConn Health – Information Technology Services

Financials FY2023 Q2 Operating
State Appropriation and Tuition Budget and Forecasted Expenditures:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget</td>
<td>$8,218,731</td>
</tr>
<tr>
<td>Personal Services and Fringe Benefits</td>
<td>$5,966,313</td>
</tr>
<tr>
<td>Purchased Services</td>
<td>$2,417,231</td>
</tr>
<tr>
<td>FY23 Q2 Actual/Projected</td>
<td>$8,383,545/8,218,731</td>
</tr>
<tr>
<td>Quarterly Variance</td>
<td>($164,814)</td>
</tr>
<tr>
<td>Year to Date Variance</td>
<td>$821,376</td>
</tr>
</tbody>
</table>

Information Technology Staffing (as of 2/28/2023)
Open Positions, New Positions, Positions on Hold, Terminations, and the areas they represent.

1. Open Positions:
   a. 17 Open Technology Positions
2. New Positions:
   a. 0 new positions
3. Hold: none
4. Terminations: none

Outages (12/01/22 – 2/28/23)
No major System Outages during this period.