# Joint Audit & Compliance Committee Agenda

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

<table>
<thead>
<tr>
<th>Issue</th>
<th>Proposed Action</th>
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<tr>
<td>Executive Session to discuss:</td>
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<tr>
<td>• 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)]</td>
<td>Approval</td>
<td>None</td>
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<td>• C.G.S. 1-200(6)[E] A discussion of any matter which would result in the disclosure of public records or the information contained therein pertaining to strategy and negotiations with respect to pending claims regarding Recovery Audit Contractor (RAC) Audits [1-210(b)(4)]</td>
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<td>• 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 of integrity of an information technology system. [1-210(b)(20)]</td>
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Opportunity for Public Comment  None

Minutes of the December 11, 2014 JACC Meeting  Approval  1

Storrs & UCHC Significant Compliance Activities  Update  2
- NCAA Compliance Update
- Documentation and Coding Program Annual Report
- ICD-10

Executive Compliance Committee Charter Revision - Storrs  Approval  3

Significant Audit Activities  Update  4
- Status of Audit Assignments (Storrs & UCHC)
- Audit Follow-up Activity

Revised Audit Plans – Storrs and UConn Health  Approval  5
## Joint Audit & Compliance Committee Agenda

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<tr>
<td>Auditors of Public Accounts – University of Connecticut and the University of Connecticut Health Center Audited Financial Statements for the year ended June 30, 2014</td>
<td>Presentation</td>
<td>6</td>
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<tr>
<td>External Engagements</td>
<td>Update</td>
<td>7</td>
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<tr>
<td>• Request to Hire Marcum, LLP for Financial Statement Audits of the University of Connecticut Health Center - John Dempsey Hospital (JDH), Finance Corporation and University Medical Group (UMG)</td>
<td>Approval</td>
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<td>Information/Educational Items</td>
<td>Information Only</td>
<td>8</td>
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<tr>
<td>• Current Issues in Compliance Newsletter - December</td>
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<td>• JACC Agenda Forecast</td>
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Conclusion of Full Meeting

Information Session with OACE’s Interim Chief Audit & Compliance Officer and Direct Reports

The next meeting of the JACC will be held on Thursday, May 7, 2015 at 10:00 am  
Rome Commons Ballroom, Storrs

*Individual Responsibility, Institutional Success*
TAB I
The meeting of the Joint Audit and Compliance Committee (JACC) was called to order at 3:02 p.m. by Trustee Nayden.

**ON A MOTION** made by Trustee Nayden and seconded by Director Archambault, THE JACC VOTED to amend the public session agenda order.

**ON A MOTION** made by Trustee Nayden and seconded by Trustee Carbray, THE JACC VOTED to go into executive session to discuss:

- **C.G.S. 1-200(6)(E)** – A discussion of any matter which would result in the disclosure of public records or the information contained therein pertaining to preliminary drafts or notes that the public agency has determined the public’s interest in withholding outweighs the public’s interest in disclosure. [1-210(b)(1)]
- **C.G.S. 1-200(6)(E)** - A discussion of any matter which would result in the disclosure of public records or the information contained therein pertaining to strategy and negotiations with respect to pending claims regarding Recovery Audit Contractor (RAC) Audits. [1-210(b)(4)]
- **C.G.S. 1-200(6)(E)** - A discussion of any matter which would result in the disclosure of public records or the information contained therein pertaining to or communications privileged by the attorney-client relationship. [1-210(b)(10)]
- **C.G.S. 1-200(6)(c)** – Matters concerning standards, processes and codes not available to the public the disclosure of which would compromise the security of integrity of information technology systems.


The Executive Session ended at 4:34 p.m. and the JACC returned to open session at 4:36 p.m. There were no public comments.
Joint Audit & Compliance Committee
Minutes of December 11, 2014

Tab 1 – Minutes of the Meeting
Trustee D. Nayden asked for approval of the minutes. ON A MOTION was made by R. Carbray to approve the September 12, 2014 minutes. The motion was seconded by Director Archambault.

Tab 5 – External Engagements
C. Chiaputti provided the JACC with a brief update on the status of external audit projects.

M. McKinley presented The Annual Agreed Upon Procedures to the Statements of Revenues and Expenses of the UConn Athletic Program conducted by BKD.

C. Jackson presented the Financial Statements for Fiscal Year 2014 for the University Medical Group (UMG), the John Dempsey Hospital (JDH) and Finance Corporation conducted by Marcum.

Tab 2 - Storrs & UConn Health Significant Compliance Activities
K. Fearney and I. Mauriello updated the committee on significant compliance activities.

B. O’Connor and J. Curreri updated the committee on Clery Act activities and progress of emergency management initiatives.

Tab 3 – HIPAA Policies Storrs
ON A MOTION made by Trustee Cantor and seconded by Trustee Carbray, the HIPAA policies - Storrs published in the meeting materials were approved.

Tab 4 – Significant Audit Activities
C. Chiaputti provided the JACC with an update on the status of audit assignments (Storrs and UConn Health). OACE completed eight audits and had thirteen audits ongoing during this reporting period. OACE also completed three special projects.

The JACC accepted eight audits this period as follows:
- Laboratory Safety (Revised)
- Emergency Preparedness
- Public Safety Overtime Payment
- University of Connecticut Foundation, Inc.
- Law School Foundation, Inc.
- Change Order Management
- Center for Laboratory Animal Care (CLAC) Renovations
- Cost Sharing on Federal Grants and Contracts

The committee was provided with the status of OACE’s follow-up activities.
TAB 6 – 2015 JACC Meeting Schedule

ON A MOTION made by Trustee Nayden and seconded by Director Archambault, the FY 15 JACC meeting schedule was approved.

• Tuesday, February 10, 2015 – Rome Commons Ballroom, Storrs
• Thursday, May 7, 2015 – Rome Commons Ballroom, Storrs
• Thursday, September 17, 2015 – Rome Commons Ballroom, Storrs
• Tuesday, December 1, 2015 – Rome Commons Ballroom, Storrs

Tab 7 – Informational / Educational Items

The committee was provided with:

• Compliance Newsletter – UConn Health and Storrs
• Current Issues in Compliance – September and October 2014
• JACC Agenda Forecast

There was no further business.

ON A MOTION made by Trustee Nayden and seconded by Director Archambault, the meeting was adjourned at 5:02 p.m.

Respectfully submitted,

Angela Marsh

Angela Marsh
Joint Audit & Compliance Committee
Significant Compliance Activities

Storrs

- **Annual Compliance Training** - The first in-person session of the 2015 Annual Compliance Training is scheduled for February. Topics include the Code of Conduct and the Importance of Individual Behaviors, the University Guide to the State Code of Ethics and Health and Safety. The deadline for completion is May 15, 2015.

- **Data Privacy Month** - January 28th is celebrated annually as international Data Privacy Day. In Higher Education, privacy and data security professionals take this opportunity to celebrate this event instead as Data Privacy Month—January 28-February 28. As part of this annual event, the Compliance Office is joining the effort and partnering with our peers and industry experts to heighten awareness about privacy and data security resources, and to empower people to protect their privacy and control their digital footprint.

- **Policy of the Week** – Recent policies and procedures include: Reimbursement of Moving Expenses and Use of Students in Outside Employment.
Joint Audit & Compliance Committee
Significant Compliance Activities

UConn Health

• **Electronic Monitoring of Access to Patient Medical Records** – A second Request For Proposals to implement an electronic monitoring technology to assure HIPAA compliance resulted in one vendor response that is currently under review. In the meantime, results of the first monitors under the new clinical manager monitoring program showing no concerns were submitted at the end of 2014. Quarterly monitoring will continue under this manager program as well as specific additional monitoring by the Privacy Office.

• **Annual Report of Breaches to the Office for Civil Rights (OCR)** – At the end of each calendar year, OCR requires HIPAA covered entities to report the number of breaches that occurred within that year that meet the threshold of compromise. Compromise is defined as a significant risk of financial, reputational or other harm to the individual. For calendar year 2014 UConn Health reported three Privacy breaches and one Security breach.

• **Overpayment refunds** – sexual assault evidence collection billing errors

• **2014 Annual Training Statistics** – Annual mandatory compliance training was required for calendar year 2014 by January 15, 2015. Preliminary statistics show UConn Health had overall 96% compliance with all assigned training. These statistics aren’t final and official statistics will be noted in the May JACC meeting.

• **Office for Civil Rights (OCR) contacts with UConn Health regarding patient complaints** – In 2014 the Privacy Officer received two communications from OCR regarding patient complaints. Both complaints were related to documents sent in error to patients that were intended for another patient. Subsequent to these communications from OCR, in order to prevent similar errors from reoccurring, UConn Health adopted a policy intended to guide employees on the proper handling of paper documents when providing them to patients.

• **Government Sanction List Checking** – A vendor has been selected to assist with monthly sanctions checking of all individuals employed or engaged in work for UConn Health as required by the Medicare Advantage Plan contracts. Details of necessary operations to implement this work with the vendor is underway.
Mission Statement: To establish an effective means of improving documentation and coding by providing quality education and monitoring for the UConn Health providers.

Objectives: To monitor the accuracy and validity of the documentation and assignment of codes of every UConn Health physician and mid-level provider.

Methodology:
- A prospective sample of 10 encounters is selected for each physician.
- A focus of physicians with high Medicare/Medicaid patient population and with high risk/high expense activities.

Monitoring Process:
- Consistent with current staffing levels, physician reviews occur every other year.
- Each patient encounter is monitored for the correct assignment of a CPT code, modifier, and diagnosis coding.
- The documentation supporting Teaching Physicians guidelines is also evaluated.

Reporting Process:
- Each physician receives an “Audit Summary Report” with the findings of the review.
- The Vice President of Ambulatory Services, the Medical Director of UMG, and Department Head/Division Chief receive an “Issues and Recommendation Report” and “Provider Accuracy Report” which summarizes the results of each physician and department.

FY 2014 Results: The documentation supported medical necessity in 100% of the professional services billed.
- Evaluation and Management (E/M) codes assigned correctly in 61% of the cases.
- Documentation supported a higher level of E/M in 8% of the cases.
- Documentation supported a lower level of E/M in 24% of the cases.
- Documentation supported a different category in 7% of the cases.

To educate every UConn Health physician and mid-level practitioner regarding the rules of documentation and coding.

Education:
- Provided individualized education based on above monitoring for 104 providers.
- Created Coding E-mail Helpline.
- Collaborated with UMG Coding Trainers to:
  - provide education on new CPT codes for 2014
  - create Annual Wellness Visit Template (to be rolled out January 2015)
- Addressed ad hoc educational requests for residents of Internal Medicine.
- Addressed request for documentation education: OB/GYN Faculty.
- Supported compliance education for Critical Care Services.
- Participated in GI Fellows Summer Education Series.
- Participated in New Providers Orientation and provided follow up education.
- Provided E/M education for Interns of the Scholarship Program (Internal Medicine and Primary Care Physician Practices).
- Published quarterly in the Compliance Courier newsletter: “Coding Corner”.
- Created Education Tools for specific physician groups.
Executive Summary

Because of the significant number of regulatory requirements and the increasingly complex legal environment facing U.S. universities, university administrators must effectively manage and coordinate their compliance activities across a very diverse and decentralized organization if they are to avoid a major compliance failure that could result in monetary fines and legal expense, possible restrictions on the institution’s programs or student resources, and damage to the reputation and financial stability of their institutions.

As universities have been challenged to address the flood of regulatory requirements, a model for managing this regulatory burden has emerged, partly due to the influence of Chapter 8 of the Federal Sentencing Guidelines – Sentencing of Organizations ("Guidelines").

Among other things, this model requires that “[h]igh-level personnel of the organization shall ensure that the organization has an effective compliance and ethics program…” ¹

"High-level personnel” of the organization is defined by the Guidelines as “individuals who have substantial control over the organization or who have a substantial role in the making of policy within the organization. The term includes the following: a director; an executive officer; an individual in charge of a major business or functional unit of the organization, such as sales, administration, or finance...”²

To help ensure the viability of the University of Connecticut’s compliance program, it is important to be able to demonstrate to regulators that the university’s executive management are actively involved in assuring the effectiveness of the compliance program.

At the University of Connecticut this requirement has been addressed, in part, by the establishment of the Executive Compliance Committee ("ECC").

As currently chartered, the ECC is designed to bring together key university executives to help “ensure university-wide compliance with relevant state and federal laws impacting UCONN functions and the university community.”³

At the same time that universities are being inundated with new regulatory regimes, higher education has started to slowly embrace the principles of enterprise risk management ("ERM"). In 2007, the Association of Governing Boards of Universities and Colleges and the National Association of College and University Business Officers began developing an ERM model for colleges and universities. Building on the model developed by the Committee of Sponsoring Organizations (COSO),⁴ this model of risk management focuses on an institution’s achievement of its objectives or mission in the following four areas:⁵

1. Strategic – high-level goals that are aligned with and support the institution’s mission,

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² Id. §8A1.2 – Commentary 3(B).
³ ECC Charter – 11/07/2012.
⁴ The National Commission on Fraudulent Financial Reporting (Treadway Commission) was organized in 1985 as an independent private-sector initiative that studied the causal factors that can lead to fraudulent financial reporting. From the Treadway Commission’s recommendations, the Committee of Sponsoring Organizations (COSO) of the Treadway Commission was formed to pursue a better definition of internal control and to develop a framework for risk management. See http://www.coso.org/ for more information.
2. Operational – ongoing management process,
3. Financial – protection of institution’s assets, and
4. Compliance – the institution’s adherence to applicable laws and regulations.

To these four, some organizations have added reputational risk.⁶

While full implementation of a true enterprise risk management model would require substantial resources beyond the scope of the compliance, health and safety (health/safety), and public safety functions, the ECC can and should assume responsibility for formal identification and monitoring of compliance, health/safety, and public safety risks.

These three dimensions of university operations: compliance, health/safety, and public safety risk management, can be addressed simultaneously by enhancing the charter and function of the ECC.

To strengthen the University’s response to health/safety, public safety, and compliance risks, the ECC should be slimmed-down to make it more agile, have a senior executive to chair the committee, and have an expanded charter to include compliance, health/safety, and public safety risks.

The Compliance Problem
Many organizations face regulatory compliance challenges. The regulatory environment is becoming increasingly complex and difficult for organizations to navigate. A simple analysis of the number of pages of the Federal Register⁷ issued each year provides a cautionary tale regarding the volume of regulatory activity of the federal government.

In 1965 it required 17,206 pages of the federal register to publish the many public notices, proposed rules, approved laws, and final regulations promulgated by federal agencies. In 2013, the Federal Register totaled 79,311 pages, a growth of 461%.⁸

Universities are especially impacted by this increasing volume of federal, state, and contractual (e.g., NCAA, PCI⁹) regulations. The unique environment of most universities includes not only all of the regulated trappings of most municipalities and corporations (environmental laws; health and safety of citizens; Foreign Corrupt Practices Act; patent and copyright law, including the Digital Millennium Copyright Act; the “Red Flag Rules” of the Fair and Accurate Credit Transactions Act of 2003; etc.) but a host of regulations often unique to the university mission and structure. Universities must address regulations governing their use of federal grants and contracts, including Export Administration Regulations and Traffic in Arms Regulations. Universities must also address regulations

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⁷ The Federal Register reports all routine publications and public notices of federal agencies including proposed and final rules that ultimately are codified in the Code of Federal Regulations and thus, provides a guide to the volume of federal laws and regulations.
⁹ Payment Card Industry (PCI) Data Security Standards are a part of the agreements the University has with various credit card providers.
governing animal care and use, human subject research, control and use of biohazards, and the significant body of regulations associated with student financial aid loans. In addition, a list of regulations familiar to most higher education compliance personnel would include the following:

- Anti-Sexual Violence provisions of Title IX and the Violence Against Women Act,
- Drug-Free Schools and Communities Act,
- Drug-Free Workplace Act,
- Clery Act,
- Federal Acquisition Regulations,
- Higher Education Opportunity Act,
- FLSA: Employee vs. Volunteer Issues,
- Program Integrity Rules,
- Patient Protection and Affordable Care Act,
- Health Insurance Portability and Accountability Act (HIPAA),
- Family Educational Rights and Privacy Act (FERPA),
- Sexual Harassment Rules,
- International Student and Visitor Program reporting regulations (SEVIS),
- IRS Exempt Organizations regulations in regard to student clubs, and
- Financial Conflicts of Interest in Research.

Unfortunately, this is an exhausting but not an exhaustive list of federal laws and regulations facing today’s universities.

To this list of federal regulations can be added

- the unique laws and regulations associated with individual state jurisdictions, such as protocols for handling the loss of personally identifiable information, the unique rules associated with operating distance education programs in other states, and individual state child abuse and neglect reporting requirements;
- the laws of other nations in which many US-based universities operate, including the UK Bribery Act and the many data privacy laws in European and Asian countries; and,
- the significant contractual regulations assumed by many universities, including NCAA bylaws and Payment Card Industry Data Security Standards.

The Risk Management Problem
Enterprise Risk Management has been rolling around in the consciousness of business leaders for decades. Impetus for formalizing ERM was provided by the Sarbanes Oxley Act of 2002 which required publically traded companies to, among other things, report on the adequacy of the company’s internal control on financial reporting, including risks associated with financial reporting processes.\(^\text{10}\)

Fundamentally, ERM is a logical concept: institution executives identify all the risks they face, decide which risks to manage actively, assign accountability for the plan of action,

\(^{10}\) Under Section 404 of the Act, management is required to produce an "internal control report" as part of each annual Exchange Act report. The report must "contain an assessment...of the effectiveness of the internal control structure and procedures of the issuer for financial reporting" (15 U.S.C. §7262(a)).

To do this, managers are generally adopting the internal control framework developed by COSO, including its process for assessing and managing risk.
and then monitor the effectiveness of the implementation of the risk management plan. Since risks are constantly changing, so must an effective risk management process.

However, in practice the implementation of full-scale centralized ERM processes has proved difficult. One study of the insurance industry’s implementation of ERM over more than four years concluded that “ERM has yet to be consistently embedded in the decision-making and frontline risk-taking operation of many organizations.”

The most cited barriers to ERM include the following:

**Lack of benefits.** Unless the ERM program is focused on management action, rather than gathering analytical information, the effort can be expensive without significant measurable benefit. A successful ERM program must have a bias toward action rather than analysis and the establishment of formal control structures.

**Lack of skills to implement.** The identification of significant risks while they are in their infancy is a desirable, but largely unachievable dream. It is difficult to find people with the skills necessary to be able to identify significant risks over a wide variety of disciplines on a timely basis. Furthermore, the identification of risks that reside within operating units creates operational problems when “outsiders” attempt to direct or mandate mitigation efforts to the managers who deal with these risks on a daily basis. Essentially, ERM requires a strong hierarchical management structure within an organization, something that typically is not the case in a university environment with its distributed management, various cultures, and multiple networks and alliances. This weakness led one compliance officer to note that of all the risks facing an organization, “[ERM’s] lack of organizational realism may be the most significant source of risk.”

**Lack of senior management support.** In light of the two foregoing difficulties, it not hard to see why executive management is typically not enamored of ERM programs. The lack of executive management support is considered the most common reason for ERM failure. With the significant expense associated with developing an enterprise risk management function, led by a Chief Risk Management Officer, and supported by risk management software, gaining executive support for such a program is difficult; but, without executive management support, such a wide-ranging program as ERM really cannot possibly succeed.

**Failure to communicate the case for change.** Managers already manage risks as part of their daily routine. Making a case for a more centralized risk management process is difficult, especially in an organization as diverse and distributed as a university and with the budget pressures inherent in higher education.

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Given these difficulties, it is recommend that a focused risk management program be implemented at UConn using a simple but effective model centered on the ECC and limited to compliance, health/safety, and public safety risks. This model has the following characteristics:

- provides an oversight process via coordinator and committee structures established and chartered by the ECC;
- is highly interactive and collaborative;
- maintains an ongoing organizational conversation regarding compliance, public safety, and health/safety risks;
- includes executive management, compliance, internal audit, legal, health/safety, and public safety functions;
- provides timely communication of significant compliance, public safety, and health/safety issues and recommended solutions to the President and the Board of Trustees; and,
- is transaction-based.

This process focuses on addressing compliance, public safety, and health/safety risks as they become clear, in a timely manner, with defined accountability and organizational transparency.

This focus by the ECC would help with the issue of ownership of risks. The ECC would identify risks and determine how those risks are being managed. Where appropriate, the ECC would formally designate risk owners (risk coordinators) and risk management structures (risk committees) and monitor the effectiveness of these efforts to manage risk. Periodic risk assessments may be undertaken, but the focus of the committee would be to identify significant risks on a real-time basis, determine what, if any, response is appropriate for the university, implement that response through the resources the committee members already control, and monitor the success of the risk management program.

Such a process may be characterized by the following chart. Note: In the chart, the ECC is termed the ERMCC: Executive Risk Management and Compliance Committee. Also, this process does not represent a fully implemented ERM program, something that would be beyond the scope of the compliance, public safety, and health and safety functions.
The ECC
To strengthen the compliance program at UConn, the university has established the Executive Compliance Committee (ECC); a senior executive committee designed to monitor compliance and address emerging compliance needs and risks.

The ECC is currently composed of the following:

- David Galloway – Co-Chair, Chief Compliance Officer
- Kim Fearney, Co-Chair – Director of Compliance
- Mun Choi – Provost and Executive Vice President for Academic Affairs
- John Biancamano – Interim Executive Vice President for Administration and Chief Financial Officer
- Wayne Locust – Vice President for Enrollment, Planning, and Management
- Paul McCarthy – Senior Associate Director of Athletics/Administration
- Michael Gilbert – Vice President for Student Affairs, and
- Jeffrey Seemann – Vice President for Research.

Ex-officio members are as follows:

- Cheryl Chiaputti – Director of Internal Audit
- Terri Dominguez – Manager of Occupational Health and Safety and EH&S Administrative Services
- Amy Donahue – Vice Provost for Academic Operations
- Bruce Gelston – Investigator, Office of Compliance
- Brid Grant – Dean of School of Fine Arts
- Antje Harnisch – Interim Director of Office for Sponsored Programs
- Andrea Hubbard – Associate Dean, School of Pharmacy & Associate Professor of Pharmacology & Toxicology
- Michael Kirk – Deputy Chief of Staff, Office of the President
- Rachel Krinsky Rudnick – Assistant Director of Compliance/Privacy
Terence Monahan – Director, Environmental Health and Safety,
Richard Orr – General Counsel,
Sally Reis – Vice Provost for Academic Affairs,
Rachel Rubin – Chief of Staff to the President & Executive Secretary to the Board of Trustees, and
Nancy Wallach – Director of Research Compliance.

Recommendation
The ECC should be reconstituted, changing its name to the Executive Risk Management and Compliance Committee (“ERMCC”), to include the following members and assignments:

- Rachel Rubin, Chief of Staff to the President & Exec. Secretary to the Board of Trustees, **Committee Chair**;
- David Galloway – **Executive Secretary to the Committee**;
- Richard Orr – General Counsel, **Committee Counsel**;
- Sally Reis – Vice Provost for Academic Affairs;
- Scott Jordan – Executive Vice President for Administration and Chief Financial Officer;
- Wayne Locust – Vice President for Enrollment, Planning, and Management;
- Michael Gilbert – Vice President for Student Affairs;
- Jeffrey Seemann – Vice President for Research;
- Paul McCarthy – Deputy Director of Athletics/Chief of Staff
- Elizabeth Conklin - AVP Diversity and Equity; and,
- Michael Mundrane - Vice Provost and CIO.

The committee would be supported by staff from the Office of Audit, Compliance and Ethics. The agenda for the ERMCC would be developed by a compliance coordination council composed of the General Counsel; Chief Audit, Compliance and Ethics Officer; Director of Compliance; Director of Audit Services; Associate General Counsel – Compliance; and Vice President for Research.

Reducing the size of the committee from twenty-two to approximately eleven will make committee meetings easier to schedule and should provide for adequate discussion and critique of risk and compliance issues during the committee meetings. This reduction should also influence the attendance of key executives who should be actively involved in the committee’s activities without adding significantly to their administrative duties.

Assigning a university executive responsibility to chair the committee, supported by OACE staff, is a best practice used by a growing number of universities including Columbia (Sr. Exec. VP), Tufts (Provost), Princeton (Exec. VP Admin.), University of Texas at El Paso, Tyler, and Brownsville (President), and the University of Miami (President).

This reorganization also recognizes the maturing of the University’s compliance programs from being reactive to proactive activities.

As described in the table on page 6, the ERMCC would advise on emerging compliance, public safety, and health/safety risks by following a process that involves the following:

1) Identification of risks through news, professional associations, and the knowledge inherent in their professions. The committee members themselves can become aware of risks facing the university that need special attention.
2) Assess the risks raised in the ERMCC meeting through discussion and, if needed, analysis coordinated by the committee staff that would describe the risk as it confronts UConn, who is responsible for the risk, and how the risk is being addressed.

3) Once the risk is understood and the existing response is defined, the committee would, as necessary, respond to risks by structuring the University’s response to identified risks through the chartering of coordinators and committees. These coordinators and/or committees would be responsible to monitor specific risks, recommend policy and procedures to address risks, and advise the ERMCC regarding the progress of the University in addressing specific risks.

For example, with the news of the child abuse scandal at Penn State, many universities began to address the protection of minors on their campuses using the above process. Ideally, the ERMCC would have recognized this risk and chartered an ad hoc risk committee to evaluate UConn’s programs, policies and procedures, and then recommend a long-term solution. The ad hoc committee likely would recommend changes to University policy and would recommend a Minor Protection Coordinator to help ensure continuity of the Minor Protection Program. The ERMCC would then determine the need for a standing Minor Protection Committee and charter such a committee, based on the recommendation of the ad hoc committee. The ERMCC may also request that the Minor Protection Coordinator develop a Minor Protection Procedures Document to govern the management of youth programs across the campus. All of these activities would be monitored by the ERMCC, requesting periodic status reports and ensuring accountability for the final solution.

With some exceptions, this process is, in fact, how UConn has managed this particular risk. This recommendation would formalize this process and place it more firmly in the hands of the ERMCC.

**ERMCC Charter**

A revised ERMCC charter should be adopted (see Attachment 1) that includes the management of compliance, public safety, and health/safety risk.

This version of the charter accomplishes the following:

1) Renames the committee as the Executive Risk Management and Compliance Committee.

2) Emphasizes the committee’s role to advise the president and the Joint Audit and Compliance Committee of the Board of Trustees and to provide direction and guidance regarding the university’s health/safety, public safety, and compliance risk management programs.

3) Defines the committee’s membership and the chairmanship, counsel, and support staff assignments.

4) Provides authority for the committee to designate coordinators and to charter committees where needed.

5) Assigns responsibility to the committee to identify and assess compliance, public safety, and health/safety risks requiring executive oversight and to allocate resources to mitigate those risks where appropriate.

6) Ensures the committee sees the results of all health/safety, public safety, and compliance-related monitoring and audit activities and a summary of all related ReportLine reports.

7) Requires the committee to review and assess its own operations and relevance at least annually.
Implementing these changes, with assistance from OACE in a supporting role, can improve the engagement of the university’s executives in the success of the overall compliance, public safety, and health/safety risks at the University of Connecticut in a cost-effective manner.
Role
The University of Connecticut (UConn) Executive Risk Management and Compliance Committee (Committee) is appointed to provide direction and guidance to the UConn compliance, health and safety, and public safety risk management programs and advise the President and the Joint Audit and Compliance Committee (JACC) in their oversight of these programs. The Committee’s role is an essential component of the University’s overall risk management program, focusing on UConn’s compliance with significant legal, ethical, and regulatory requirements and on managing significant health and safety (health/safety) and public safety risks.

Membership
The Committee shall be comprised of the following:

- Chief of Staff to the President & Executive Secretary to the Board of Trustees, **Committee Chair**;
- Chief Audit, Compliance and Ethics Officer, **Executive Secretary to the Committee**;
- General Counsel, **Committee Counsel**;
- Vice Provost for Academic Affairs;
- Executive Vice President for Administration and Chief Financial Officer;
- Vice President for Enrollment, Planning, and Management;
- Vice President for Student Affairs;
- Vice President for Research;
- Deputy Director of Athletics/Chief of Staff;
- AVP Diversity and Equity; and,
- Vice Provost and CIO.

Staff support to the committee will be provided by the Office of Audit, Compliance and Ethics.

Additional voting and non-voting members may be appointed by the Chair together with the President of the University. Representatives of other University areas may also be invited to attend, as appropriate.

A quorum for any meeting will be a majority of the voting members.

Generally, each Committee member shall be independent and free from any relationship which would interfere with the exercise of independent judgment as a member of the Committee. However, should an issue arise where any member recognizes a conflict, that member will note such conflict and recuse him/herself from discussions on the topic.

Meetings
The Committee shall meet on a regularly scheduled basis throughout the year but generally not less than four times per year, as circumstances dictate. Evidence of the discussions of the Committee and the actions taken by the Committee are to be reflected in recorded minutes of the meeting.

Responsibilities
The Committee’s specific responsibilities in carrying out its oversight are as follows:
(1) Provide leadership for the UConn health/safety, public safety, and compliance risk management programs by promoting and supporting a culture that builds risk and compliance consciousness into the daily activities of UConn faculty and staff.

(2) Provide advice and guidance to the President and the JACC on the design and operation of the health/safety, public safety, and compliance risk management programs.

(3) Work closely with University managers to help ensure university-wide compliance with relevant state and federal laws and to provide a safe working environment for the UConn community.

(4) Review and approve the role, responsibilities, and structure of the UConn health/safety, public safety, and compliance committees.

(5) Review and approve the designation of specific UConn health/safety, public safety, and compliance coordinators.

(6) Identify and assess health/safety, public safety, and compliance risks at UConn that require executive oversight.

(7) Allocate resources, when necessary, to mitigate risks in activities determined to represent a high risk.

(8) Receive results of all inspections and audits that have compliance, health/safety, or public safety implications.


(10) Be apprised of general compliance training outcomes.

(11) Keep the President and the JACC aware of identified risks, activities, and findings.

(12) Provide a forum for communication among the various units and programs within UConn for issues relevant to health/safety, public safety, and compliance.

(13) Perform any other activities consistent with this Charter and University, Schools and Colleges By-laws and governing laws, as this Committee or the Joint Audit and Compliance Committee of the Boards deem necessary or appropriate.

The Committee will review the components of this charter at least annually and update the charter, as necessary, to reflect current practices and needs.
## Joint Audit & Compliance Committee
### Status of Audit Assignments

<table>
<thead>
<tr>
<th>Audit Project</th>
<th>Storrs Or UConn Health (UH)</th>
<th>Planning</th>
<th>Fieldwork</th>
<th>Pre-Draft/Draft Report</th>
<th>Final Draft Report Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stem Cell – FY 14</td>
<td>Storrs &amp; UH</td>
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<td>Husky One Card Office</td>
<td>Storrs</td>
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<tr>
<td>Avery Point IT</td>
<td>Storrs</td>
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<td>Pharmacy Charge Capture – UConn Medical Group (UMG)</td>
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<tr>
<td>John Dempsey Hospital – Pharmacy Charge Capture</td>
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<td>NCAA Division I Certification - Football Bowl Subdivision</td>
<td>Storrs</td>
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<td>2nd Change Order Monitoring Review</td>
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<td>Foundation Endowed Chair Accounts</td>
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<td>Bioscience CT Initiative – Phase II – New Hospital (Update 1)</td>
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<td>NCAA Compliance – Academic Performance Program, Extra Benefits, and Camps &amp; Clinics</td>
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<td>Server Implementation and Security</td>
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<td>Cash Handling</td>
<td>UH</td>
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<tr>
<td>Health Information Management (HIM) – Patient Record Management</td>
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<td>Faculty Consulting – FY 14</td>
<td>Storrs &amp; UH</td>
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<td>Student Health Services</td>
<td>Storrs</td>
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<td>Innovation Partnership Building (IPB)</td>
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<td>Project Commissioning / Closeout Process</td>
<td>Storrs</td>
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## Joint Audit & Compliance Committee
### Status of Audit Assignments

<table>
<thead>
<tr>
<th>Audit Project</th>
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<th>Planning</th>
<th>Fieldwork</th>
<th>Pre-Draft/Draft Report</th>
<th>Final Draft Report Issued</th>
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<tbody>
<tr>
<td>Cash Receipts / Cash Handling</td>
<td>Storrs</td>
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<tr>
<td>Compensatory Time, Vacation and other Leave Accruals</td>
<td>Storrs &amp; UH</td>
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<td>Health Information Management (HIM) – Dental</td>
<td>UH</td>
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<tr>
<td>Meaningful Use – Eligible Professionals</td>
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<tr>
<th>Special Projects/Consulting/Follow-up</th>
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<th>Planning</th>
<th>Fieldwork</th>
<th>Review Pre-draft</th>
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<td><strong>Total Special Projects/Consulting (01)</strong></td>
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<td>(01)</td>
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**Individual Responsibility, Institutional Success**
Corrective Actions Implemented by Department

- Bursar's Office
- Controller
- Emergency Medicine
- Finance
- Graduate School
- Human Resources
- Information Technology Services
- Medical Staff Office
- Payroll
- President's Office
- Provost
- Public Safety
- School of Business
- School of Dental Medicine
- School of Engineering
- School of Medicine
- Sponsored Program Services
- Student Services Center
- UConn Health

Functional Area

- Storrs and Regional Campuses
- UConn Health
Open Overdue Items by Functional Area - Based on Original Due Date

- Storrs and Regional Campuses
- Storrs and UConn Health
- UConn Health
Corrective Actions Pending OACE Review

# of Corrective Actions Pending OACE Review

Functional Area

- Academic Renovations
- Accounting Office
- Bursar's Office
- Clinical Informatics
- Environmental Health and Safety
- Human Resources
- Information Technology Services
- Library
- PAES
- Provost
- Sponsored Program Services
- Student Activities
- Student Services Center
- UMG

Legend:
- Storrs and Regional Campuses
- Storrs and UConn Health
- UConn Health
Implemented

High: 2
Low: 21
Medium: 28

Open OverDue Items by Risk Level

High: 18
Low: 61
Medium: 119
Joint Audit & Compliance Committee
Audit Finding Rating Definitions

**Low**

Meaningful reportable issue for client consideration that in the Auditor’s judgment should be communicated in writing. The finding results in minimal exposure to the University or UConn Health and has little or no impact on the University’s or UConn Health’s compliance with laws and regulations. The issues related to this control weakness will typically not lead to a material error.

**Medium**

Significant exposure to the area under review within the scope of the audit. The finding results in the potential violation of laws and regulations and should be addressed as a priority to ensure compliance with University’s or UConn Health’s policies and procedures. The significance of the potential errors related to this control weakness makes it important to correct.

**High**

Significant exposure to the University or UConn Health that could include systemic University or UConn Health wide exposure. The finding could result in a significant violation of laws and regulations and should be viewed as a highest priority which the University or UConn Health must address immediately.
TAB 5
## Storrs and Regional Campuses
### Revised Audit Plan – FY 15

**Status Codes:** I = FY15 Audits In Process, * = Required, M = Moved to FY16

<table>
<thead>
<tr>
<th>AUDIT</th>
<th>STATUS</th>
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</thead>
<tbody>
<tr>
<td><strong>RESEARCH / GENERAL COMPLIANCE</strong></td>
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<tr>
<td>Lab Safety</td>
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<tr>
<td>Emergency Preparedness</td>
<td>C</td>
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<tr>
<td>Federal Grants – Cost Sharing</td>
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<tr>
<td>Faculty Consulting (07/01/12-06/30/13) - FY 13*</td>
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<tr>
<td>American Disabilities Act (ACT) Program Review</td>
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<tr>
<td>CI Stem Cell Research Grants – FY 14 Expenditures *</td>
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<tr>
<td>Faculty Consulting (07/01/12-06/30/14) - FY 14*</td>
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<td>Privacy/FERPA/HIPAA</td>
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<td>Sub-Recipient Monitoring</td>
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<td>Human Subject Incentives / Payments</td>
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<tr>
<td>Family Medical Leave Act (FMLA)</td>
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<tr>
<td><strong>CONSTRUCTION/UCONN 2000</strong></td>
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</tr>
<tr>
<td>1st Change Order Monitoring</td>
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<tr>
<td>McMahon Dining Hall Renovations</td>
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<tr>
<td>2nd Change Order Monitoring</td>
<td>I</td>
</tr>
<tr>
<td>Project Commissioning / Closeout Process</td>
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<tr>
<td>Construction Life Cycle Review – Innovation Partnership Building (IPB)</td>
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<tr>
<td>Construction Life Cycle Review – Selected Exigent Project</td>
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<tr>
<td><strong>INFORMATION TECHNOLOGY (IT)</strong></td>
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<tr>
<td>Network Servers (Inventory, Approval Process, Implementation of Security Standards/Policy)</td>
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<tr>
<td>Avery Point Information Technology</td>
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Storrs and Regional Campuses
Revised Audit Plan – FY15

Status Codes: I = FY15 Audits In Process, * = Required, M = Moved to FY16

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<th>Status</th>
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<tbody>
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<td>Public Safety Systems</td>
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<td><strong>FINANCIAL &amp; OPERATIONAL</strong></td>
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<td>Overtime Payments Public Safety</td>
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<td>Selected Center/Institute/Department (Library Business Process)</td>
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<td>Foundation Receipts and Disbursements – FY 14*</td>
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<td>Law School Foundation</td>
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<td>Facilities Business Operations Review</td>
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<td>Cash Receipts/Cash Handling</td>
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<td>Foundation Endowed Chair Accounts</td>
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<td>Student Health Services</td>
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<tr>
<td>Compensatory Time, Vacation and other Leave Accruals</td>
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<td>Student Payroll</td>
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<td>Events and Conference Services</td>
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<td>Space Management System</td>
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<td>Asset Management (Including Controllable Property)</td>
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<td>• Extra Benefits</td>
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<td>• Camps and Clinics</td>
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<td><strong>OTHER</strong></td>
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<td>Risk Assessment</td>
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<td>Follow-up Audit Activities</td>
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<td>Contingencies/Special Projects/Investigations/Consulting</td>
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# UConn Health
## Revised Audit Plan – FY15

Status Code:  **I** = FY15 Audits In Process,  **I** = Required,  **M** = Moved to FY16

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<td>Medicare Enrollment – Provider Data</td>
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<td>Advanced Beneficiary Notice (ABN’s)</td>
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<td>Pharmacy Charge Capture</td>
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<td>Health Information Management including Dental</td>
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<td>Meaningful Use – Eligible Professionals</td>
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<td>CMHC Pharmacy</td>
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<td>Pharmacy Controlled Substance</td>
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<td>Clery Act Compliance</td>
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<td>Federal Grants – Cost sharing</td>
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<td>Faculty Consulting (07/01/13-06/30/14) – FY14*</td>
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<td>Grants - Cash Management</td>
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<td>Conflicts of Interest in Research</td>
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<td>Lab Safety</td>
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## UConn Health
### Revised Audit Plan – FY15

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<td>Compensatory Time, Vacation and other Leave Accruals</td>
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<td>Clinical Contracts</td>
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<td><strong>CONSTRUCTION / UCONN 2000</strong></td>
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<td>Construction Life Cycle Reviews of Selected Projects (includes change order monitoring):</td>
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<td>• Bioscience</td>
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<td>Medical Devices – Network Attached</td>
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<td>Contingencies/Special Requests/Investigations/Consulting</td>
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</table>
TAB 6
University of Connecticut and University of Connecticut Health Center

Financial Statements as of and for the year ended June 30, 2014

Communication to the Joint Audit and Compliance Committee

February 10, 2015

Auditors of Public Accounts
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. 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
  - Includes the Law School Foundation.
- 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

Audit opinions

- The financial statements of UConn, as of and for the years ending June 30, 2014 and 2013, are presented fairly, in all material respects in conformity with accounting principles generally accepted in the United States of America.
- The financial statements of UConn Health, as of and for the years ending June 30, 2014 and 2013, are presented fairly, in all material respects in conformity 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
- The Law School Foundation

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.
- The Law School Foundation’s financial statements represented less than one percent of the assets of UConn as of June 30, 2014 and 2013 and less than one percent of total revenues and support for UConn for the years then ended. The only supplementary audit procedures we performed were analytical comparisons; legal restrictions essentially prevent us from accessing Law School Foundation records except in special circumstances.
- 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

- An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting.

- Accordingly, we express no such opinion regarding UConn’s 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 governing boards.

- During the current audits of UConn and UConn Health we noted no conditions that we believe constitute significant deficiencies with respect to UConn’s or UConn Health’s internal control over financial reporting.
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) 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 and UConn Health this is generally limited to a review of Federal Research and Development and Student Financial Assistance).

Unlike our audits of the financial statements, these other audits are performed in accordance with generally accepted government auditing standards, which require additional work in the areas of compliance and internal control.

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.

Management Letter

- Historically we have not issued a formal management letter at the conclusion of our financial statement audit.
- 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.
- Those relevant to the financial statements are also reported at the conclusion of our financial statement audits.
Our Responsibilities Under Generally Accepted Auditing Standards:

- As stated in our engagement letter dated July 11, 2014, 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.

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 July 11, 2014.

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 UConn Health: Malpractice Reserves

Difficulties Encountered in Performing the Audit:

- We encountered no significant 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. We are pleased to report that no such disagreement arose during the course of our audit.

Management Representations:

- We requested certain representations from management that are included in the management representation letters dated January 12, 2015.
Summary of Uncorrected Financial Statement Misstatements (Iron Curtain Approach) for the Year Ended June 30, 2014

**UConn Health**

<table>
<thead>
<tr>
<th>Statement of Net Position</th>
<th>Over (Under) Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets:</strong></td>
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</tr>
<tr>
<td>Capital assets, net</td>
<td>$ (322,825)</td>
</tr>
<tr>
<td><strong>Liabilities:</strong></td>
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<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$ (322,825)</td>
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<tr>
<td><strong>Net Position:</strong></td>
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<tr>
<td>Net investment in capital assets</td>
<td>$ (322,825)</td>
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<tr>
<td>Unrestricted</td>
<td>$ 322,825</td>
</tr>
</tbody>
</table>
Summary of Uncorrected Financial Statement Misstatements (Iron Curtain Approach) for the Year Ended June 30, 2014

**UConn**

<table>
<thead>
<tr>
<th>Statement of Net Position</th>
<th>Over (Under) Statement</th>
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</thead>
<tbody>
<tr>
<td><strong>Assets:</strong></td>
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<tr>
<td>Due from State of Connecticut</td>
<td>$(460,769)</td>
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<td>Prepaid expenses</td>
<td>$257,041</td>
</tr>
<tr>
<td>Investments</td>
<td>$(419,352)</td>
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<tr>
<td><strong>Liabilities:</strong></td>
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</tr>
<tr>
<td>Due to State of Connecticut</td>
<td>$(84,101)</td>
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<td>Deposits held for others</td>
<td>$(139,784)</td>
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<tr>
<td>Wages payable</td>
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<td><strong>Net Position:</strong></td>
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<tr>
<td>Unrestricted</td>
<td>$(170,398)</td>
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Auditors of Public Accounts

8
Summary of Uncorrected Financial Statement Misstatements (Iron Curtain Approach) for the Year Ended June 30, 2014

**UConn**

<table>
<thead>
<tr>
<th>Statement of Revenues, Expenses and Changes in Net Position</th>
<th>Over (Under) Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Revenues:</td>
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<tr>
<td>Other sources</td>
<td>$ (279,568)</td>
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<td>Operating Expenses:</td>
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<tr>
<td>Instruction</td>
<td>$ (257,041)</td>
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<tr>
<td>Various</td>
<td>$ (312,898)</td>
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<td>Non-Operating Revenues (Expenses):</td>
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<tr>
<td>State appropriation</td>
<td>$ (460,769)</td>
</tr>
<tr>
<td>State debt service commitment for interest</td>
<td>$ (471,788)</td>
</tr>
<tr>
<td>Interest expense (understated expense)</td>
<td>$ (471,788)</td>
</tr>
<tr>
<td>Increase in Net Position</td>
<td>$ (170,398)</td>
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</table>
Required Communications

Other Information in Documents Containing Audited Financial Statements

- Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise UConn’s and UConn Health’s basic financial statements.

- The Management Discussion and Analysis is not a required part of the basic financial statements but is required supplementary information under accounting principles generally accepted in the United States of America.
  - We applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplementary information.
  - We did not audit the information and express no opinion on it.

Major Issues Discussed with Management Prior to Retention

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

Management Advisory Services

- We do not perform management advisory services.
TAB 7
### Status of External Audit Projects

<table>
<thead>
<tr>
<th>Vendor</th>
<th>Area</th>
<th>Scope</th>
<th>Comments</th>
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</thead>
<tbody>
<tr>
<td>BKD</td>
<td>Storrs Athletics</td>
<td>NCAA agreed upon procedures performed on all revenues, expenses, and capital expenditures for or on behalf of the University’s Athletics Program for FY2014.</td>
<td>OACE received approval to hire BKD for the FY2014 AUP at the September 12, 2014 JACC meeting. Engagement is complete. Report was presented to the JACC at the December 11, 2014 meeting.</td>
</tr>
<tr>
<td>Marcum, LLP</td>
<td>UConn Health</td>
<td>Audits of the John Dempsey Hospital and Dental Clinics (Clinical Programs Fund), including the OHCA filings, UConn Medical Group (UMG) and the University of Connecticut Health Center Finance Corporation for FY2014.</td>
<td>FY2014 engagement is complete. Reports were provided to the JACC at their December 11, 2015 meeting. OACE is seeking JACC approval to hire Marcum for FY2015 and 2016 at the February 10, 2015 meeting.</td>
</tr>
<tr>
<td>McGladrey</td>
<td>Storrs, Regionals &amp; UConn Health</td>
<td>Audit of UCONN 2000 named projects substantially completed during FY2014, deferred maintenance projects with designated budgets substantially completed in FY2014 and agreed upon procedures performed on total UCONN 2000 expenditures (named projects, deferred maintenance and equipment) for FY2014.</td>
<td>OACE received approval to hire McGladrey for the FY2014 audit at the September 12, 2014 JACC meeting. Engagement is underway. Report to be presented to the JACC at their May 2015 meeting.</td>
</tr>
</tbody>
</table>
TO: Members of the Joint Audit & Compliance Committee

FROM: David Galloway  
Chief Audit & Compliance Officer

DATE: February 10, 2015

SUBJECT: Re-APPOINTMENT OF AUDITORS – Marcum

RECOMMENDATION

It is recommended that the Joint Audit and Compliance Committee (JACC) approve the continued appointment of the accounting firm, Marcum, LLP, to conduct the University of Connecticut Health Center’s John Dempsey Hospital, University Medical Group and Finance Corporation financial statements for the 2015 and 2016 fiscal years. The Office of Health Care Access and Hypothecation reports filed with the State of Connecticut are included in this engagement. The proposed fees for the above services in 2015 and 2016 are $168,000 and $173,000, respectively. In accordance with the terms of the current contract, UConn Health would be utilizing the services of Marcum, LLP, for the two additional one year terms. UConn Health would need a new contract to use Marcum LLP beyond these extensions.

BACKGROUND

UConn Health conducted its bid process in March of 2012. At that time the committee recommended, and the JACC approved, the use of Marcum LLP for a three year period with two optional one year extensions.

During the past three years, UConn Health has had no substantial disagreements with Marcum and its services have been delivered in a timely, professional manner. Their optional year fee increases, about 3% per year, represents a small increase from the original three year fixed rate of $163,000.

OACE seeks JACC approval to move forward with this engagement.
TAB 8
SUMMARY

Following are excerpts from news articles having a risk management or compliance impact. The full article may be seen at the referenced source. Topics for this month include the following:

- Discrimination
- Legislation
- Sexual Violence

**Discrimination**

**OFCCP Announces Final Rule Protecting LGBT Federal Contractor Workers from Bias**

*Bloomberg BNA - December 3, 2014*

The Labor Department's Office of Federal Contract Compliance Programs announced the release of a final rule barring federal contractors from discriminating against lesbian, gay, bisexual and transgender employees.

The rule implements Executive Order 13,672, which President Barack Obama signed in July. That order amended EO 11,246, which is enforced by the OFCCP, to include sexual orientation and gender identity among the classes protected from employment discrimination.

“This rule will extend protections to millions of workers who are employed by or seek jobs with federal contractors and subcontractors, ensuring that sexual orientation and gender identity are never used as justification for workplace discrimination by those that profit from taxpayer dollars,” said OFCCP head Patricia A. Shiu.

According to the DOL, the final rule will become effective 120 days after its scheduled publication in the Dec. 8 Federal Register. The rule will apply to employers that enter into or modify federal contracts on or after that date.

**No Data Collection, Analysis Required**

The OFCCP stated in the final rule that contractors will be required to update the equal opportunity clause included in new or modified subcontracts and purchase orders, to ensure that applicants and employees “are treated without regard to their sexual orientation and gender identity,” and to update the “equal opportunity language used in job solicitations” and workplace notices.

David B. Cohen, a Washington consultant for federal contractors, told Bloomberg BNA Dec. 3 that the final rule was what employers expected, that is, a nondiscrimination regulation that added protected classes to EO 11,246.

In the final rule, the OFCCP said that “[n]o changes are being made to the written affirmative action program requirements” under EO 11,246.

This means that it won't require contractors to collect data and set placement goals based on the sexual orientation or gender identity of applicants or employees, or to ask such individuals to voluntarily self-identify their LGBT status.

“At the same time, the final rule does not prohibit contractors from asking applicants and employees to voluntarily provide this information, although doing so may be prohibited by state or local law,” the agency said.

It added that contractors also won't be required to conduct data analysis regarding compensation, hiring, or other employment practices based on sexual orientation or gender identity.

Certain contractors currently must conduct data collection, analysis and goal setting based on race, sex, veteran status and disability status under rules implementing other EO 11,246 provisions, as well as Section 503 and VEVRAA.

**Pelosi Calls on Congress to Pass ENDA**

House Minority Leader Nancy Pelosi (D-Calif.) in a Dec. 3 statement praised the OFCCP’s final rule and called on lawmakers to pass the Employment Non-Discrimination Act, which would amend Title VII of the 1964 Civil Rights Act to include express protections for LGBT employees and applicants.

An ENDA bill has been introduced in every Congress since 1994. But it hasn't been enacted, and observers have posited that its political prospects in the upcoming Republican-controlled Congress appear dim.
The OFCCP has historically followed Title VII principles when enforcing EO 11,246. However, Title VII, which applies to more employers than the executive order, doesn't explicitly prohibit sexual orientation or gender identity bias. Some LGBT workers have had success, however, in bringing Title VII bias claims under a sex-stereotyping theory.

The Equal Employment Opportunity Commission, which enforces Title VII, has recognized that sex discrimination includes bias based on transgender status.

**Legislation**

10 Ways a Republican-led Congress Could Impact Higher Ed in 2015

*Education Dive* – December 9, 2014

With Republicans taking control of the U.S. Senate in January, the reauthorization of the Higher Education Act will be “starting from scratch,” according to Sen. Lamar Alexander, the likely leader of the Senate’s education committee.

The Tennessee Republican is set to become the chairman of the Senate’s Health, Education, Labor, and Pensions Committee when the next session convenes. In the House of Representatives, Rep. John Kline (R-MN) is expected to continue on as chairman of the House Education and the Workforce Committee.

As the debate over legislation that controls federal student aid funding begins from square one, here is a primer on Republicans’ viewpoints on 10 higher ed issues:

1. **FAFSA**

   Alexander has said that his first priority among higher education issues is rewriting the Free Application for Federal Student Aid, now at 108 questions, into a two-question form.

   - Question No. 1: What is your family income?
   - Question No. 2: What is your family size?

   He says the form is so complicated, it’s presenting a roadblock for students who want to attend college. He has also said he believes that the Obama Administration will work together with him on that idea. Some student-aid administrators say that approach would create an information gap that would force states and higher ed institutions to create their own need-assessment forms.

2. **College ratings system**

   The senator has also said he is opposed to having the U.S. Department of Education or Congress establish a college ratings system. He believes that it’s better to have the accrediting agencies handle the evaluations of schools, and to make sure that information is readily available to students and families for choosing a college. For advocates of the Obama Administration’s planned college ratings, this stance could be seen as taking a soft approach toward for-profit colleges, which are a main target for accountability under a ratings system.

   How Republicans will proceed on higher ed issues with their new majority in Congress can also be gaged from a [GOP white paper](#) on the Higher Education Act reauthorization, and by [two bills](#) that the Republican-dominated House of Representatives passed this year.

3. **IPEDS**

   Regarding the Integrated Postsecondary Education Data System, or **IPEDS**, the Republicans say that the information collected should better reflect nontraditional students. Included among them: those age 25 or older, and those who are seeking workforce training or new job skills.

4. **College Navigator**

   Earlier this year, the House recently passed the [Strengthening Transparency in Higher Education Act](#). If passed by the Senate and signed by President Obama, the law would no longer require the U.S. Department of Education to provide data on the College Navigator website, but to instead set up an online “dashboard” showing information on college completion rates, loan debt, and loan repayment rates.
5. Student aid
In the white paper, House Republicans say that the federal student aid and loan programs need to be simplified and streamlined so that students can easily understand their options and the federal funds are spent on students who need help the most. The Republicans propose consolidating all of the student grant and loan programs into one Pell Grant program and one Stafford loan program. On the issue of repaying student loans, the GOP proposal is to consolidate the eight repayment programs into two: One for standard repayments and one for modified repayments based on income.

6. Pell Grants
The Republicans also propose reforming the Pell Grant program, creating a “Flex Pell Grant.” Under that plan, students would be awarded a Pell Grant amount for a six-year period and then draw on that funding as needed.

7. Competency-based education
The GOP white paper calls for the U.S. Department of Education to establish a competency-based education demonstration project. The idea is that such a model would encourage colleges and universities to explore alternatives to the traditional credit-hour-based higher ed system, free from statutory and regulatory restrictions.

8. Teacher education
The Republicans propose streamlining the 82 programs under 10 federal agencies aimed at improving teacher quality, and cutting reporting requirements for school administrators that don’t provide insight about whether programs are improving teaching skills. One House bill, dubbed the Student Success Act, proposed changes that would improve partnerships between school districts and higher ed institutions, while reforming teacher preparation programs.

9. Financial counseling
Another bill recently passed by the House, the Empowering Students Through Enhanced Financial Counseling Act, would require annual interactive financial counseling for students and parents involved in federal student loans. It would also have the Department of Education disseminate an online counseling tool that institutions could use for the annual counseling.

10. For-profit colleges
The GOP white paper expressed opposition to rules the Obama administration tried to implement in 2011 — which were blocked by a lawsuit — that focused on the recruiting practices and job placement rates of for-profit colleges. This could indicate a more favorable climate for the for-profit sector under a Republican majority. But Alexander has also indicated he would like to see colleges and universities share some of the financial responsibility for students who drop out of school or default on their student loans, a position that for-profit schools would fiercely oppose.

Sexual Violence

Study Challenges Notion That Risk of Sexual Assault Is Greater at College
The Chronicle of Higher Education – December 12, 2014

A study of sexual assault released by the federal government on Thursday challenges conventional wisdom about the heightened danger on college campuses, finding that women there are less likely than nonstudents to be victims. College women are also less likely, the study found, to report the incidents to the police.

The rate of rape and other sexual assault over the past two decades was 1.2 times higher for nonstudents of college age than for students, according to the study, by the Bureau of Justice Statistics. It showed an average of 7.6 cases per 1,000 nonstudents, compared with 6.1 per 1,000 college women. For the most recent year, 2013, those rates were almost identical, according to the study, which focuses on women ages 18 to 24.

The incidence of rape and other sexual assault has declined for college students, to 4.4 per 1,000 in 2013 from 9.2 per 1,000 in 1997. The researchers who conducted the study, however, said that the decline was not statistically significant.
Data on sexual assault are crucial as colleges face sharp scrutiny over how they handle the problem, which experts have called an epidemic. Federal officials and lawmakers trying to hold colleges accountable have cited research showing that one in five female students will be sexually assaulted, suggesting that campuses are very dangerous places for young women. Victims’ advocates make similar arguments.

But some researchers say the numbers released this week show that the peril has been exaggerated.

"When a student has been a victim of rape or sexual assault, there are historically problems with the way they've been treated, but that doesn’t mean that colleges are these pits of violence," said Callie Marie Rennison, an associate professor of criminology and criminal justice at the University of Colorado at Denver who has studied sexual assault. "I am sad that parents feel afraid to send their children off to college, thinking they’re going to be victimized."

The federal study uses data from the National Crime Victimization Survey, which—according to the report—offers the only comparison of rates of rape and sexual assault among students and nonstudents of college age.

A report on the study, "Rape and Sexual Assault Among College-Age Females, 1995-2013," says that while college students experience lower rates of rape and other sexual assault than do nonstudents, women ages 18 to 24 still suffer a greater incidence than do females in any other age bracket.

Southern Methodist U. Violated Law on Sexual Assault, Education Dept. Says


The Department of Education’s Office for Civil Rights announced on Thursday that Southern Methodist University had been found in violation of Title IX of the Education Amendments of 1972 because of its inadequate response to sexual harassment and sexual assault.

The office investigated three complaints: two that alleged sexual harassment, and a third asserting that the Texas university had not appropriately responded to a student’s sexual assault, nor had it protected him from retaliation by the alleged perpetrator’s friends. As part of an agreement settling the department’s inquiry, the university must revise its Title IX grievance procedures, conduct an annual climate assessment, and reimburse the third complainant for some university-related and counseling expenses.

Under the agreement, the university must also review all reports of sexual harassment or sexual violence filed since the 2012-13 academic year to determine if it had responded correctly. Such reviews have become common features of Title IX settlements, having appeared in those of Princeton University and Ohio State University.

Southern Methodist is one of the dozens of colleges placed under investigation by the Office for Civil Rights for reported violations of Title IX.

The university provided the following statement in an email to The Chronicle: “This voluntary resolution agreement with OCR confirms SMU’s commitment to provide a safe and supportive campus environment and to follow the Department of Education’s Title IX guidelines as they continue to evolve. We appreciate OCR’s recognition of the new policies and procedures SMU has implemented prior to and during its investigation, as well as recognition of the work of the President’s Task Force on Sexual Misconduct. Although we take issue with some of OCR’s conclusions and generalizations, we look forward to taking additional actions as outlined. The well-being of our students is our highest priority.”
# The Office of Audit, Compliance Ethics
## JACC Agenda Forecast

<table>
<thead>
<tr>
<th>Agenda Item</th>
<th>02/11/14</th>
<th>05/20/14</th>
<th>09/12/14</th>
<th>12/02/14</th>
<th>02/10/15</th>
<th>05/07/15</th>
<th>09/17/15</th>
<th>12/01/15</th>
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<tr>
<td>Annual Agreed-Upon Procedures to the Statements of Revenues &amp; Expenses of the UConn’s Athletics Program[i](currently BKD)</td>
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<td>X</td>
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<td>- UConn Health</td>
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<td>Audited financial statements of UConn and UConn Health – (Auditors of Public Accounts)</td>
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<td>Audited financial statements of UConn Health JDH, UMG, &amp; Finance Corporation (Currently Marcum)</td>
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<td>Annual Audit and Agreed Upon Procedures - UCONN 2000 Construction Projects Expenditures <em>(currently McGladrey)</em></td>
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<td>Storrs Compliance Area Presentations</td>
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<td>Athletics</td>
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<td>- Storrs &amp; Regional Campuses</td>
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