### Executive Session to discuss:

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

### Opportunity for Public Comments

None

### Minutes of the December 19, 2017 JACC Meeting

Approval

### External Engagements

**Update Presentation**

- Status of External Engagements
- CohnReznick – Agreed-Upon Procedures on UConn 2000 Construction Expenditures for Fiscal Year 2017 and Audit of UConn 2000 Construction Projects Substantially Complete for Fiscal Year 2017

### UConn & UConn Health Significant Compliance Activities

**Update**

### UConn & UConn Health Significant Audit Activities

- Status of Audit Assignments
- Follow Up Activities

### UConn Health – HealthONE Update

**Update**

### Charters – Joint Audit and Compliance Committee, Office of Audit and Management Advisory Services, Office of University Compliance

Approval

### Informational/Educational Items

**Information Only**

- Compliance Newsletters – UConn Health

### Conclusion of Full Meeting

The next meeting of the JACC will be held on Thursday, May 22, 2018 at 10:00 am
University of Connecticut, Lewis B. Rome Commons Ballroom, 626 Gilbert Road Extension, Storrs, CT
University of Connecticut & UConn Health

Joint Audit & Compliance Committee Meeting

TAB 1
University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting

Meeting Minutes from December 19, 2017

University of Connecticut, Lewis B. Rome Commons Ballroom, 626 Gilbert Road Extension, Storrs, CT

<table>
<thead>
<tr>
<th>Attendees</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Trustees / Directors Present:</strong></td>
</tr>
<tr>
<td><strong>State Auditors:</strong></td>
</tr>
<tr>
<td><strong>BKD:</strong></td>
</tr>
<tr>
<td><strong>Marcum:</strong></td>
</tr>
</tbody>
</table>

The meeting of the Joint Audit and Compliance Committee (JACC) was called to order at 10:00 a.m. by Trustee Nayden. **ON A MOTION** made by Trustee Nayden and seconded by Director Archambault, THE JACC VOTED to go into executive session to discuss:

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

Executive Session was attended by the following: Joint Audit & Compliance Committee Members: F. Archambault, M. Boxer, J. Freedman, J. Gouin, T. Holt, and D. Nayden

OACE Staff members: C. Chiaputti, K. Fearney, and I. Mauriello; Senior Staff: A. Agwunobi, J. Geoghegan, S. Jordan, R. Maric, R. Rubin, and J. Teitelbaum; General Counsel: N. Gelston, B. White; Portions of Executive Session were also attended by: C. Eaton, C. Gray, A. Marsh, B. Metz, M. Mundrane, J. Pufahl and E. Vitullo.

The Executive Session ended at 10:49 a.m. and the JACC returned to open session at 10:51 a.m. There were no public comments.

R. Rubin introduced new committee member, Board of Trustee Jeanine Gouin.

Tab 1 – Minutes of the Meeting
ON A MOTION made by Trustee Nayden and seconded by Director Freedman the minutes of the September 14, 2017, JACC meeting were approved.

Tab 2 – External Engagements
M. McKinley presented the BKD Annual Agreed-Upon Procedures performed on the Statement of Revenues and Expenses of the UConn Athletics Program.

C. Jackson and D. Cogle presented the Marcum Audited Financial Statements for the University of Connecticut Health Center John Dempsey Hospital (JDH), UConn Medical Group (UMG) and Finance Corporation for the year ended June 30, 2017.
Tab 3 – Auditor of Public Accounts

Tab 4 – Storrs & UConn Health Significant Compliance Activities
K. Fearney and I. Mauriello provided an update on compliance activities.

HealthONE
UConn Health CIO B. Metz provided a HealthONE update for the Epic EHR Project to the committee.

Tab 5 – Significant Audit Activities
C. Chiaputti provided the JACC with an update on the status of audit assignments (Storrs and UConn Health). The JACC accepted six audits presented, in addition, OACE had eighteen audits in progress during this reporting period.

C. Chiaputti introduced the Office of Audit, Compliance and Ethics, new IT Audit Manager, Gregory Perrotti.

OACE Organizational Structure
B. White discussed the Office of Audit, Compliance and Ethics organizational structure. Stating that the two offices will separate with C. Chiaputti appointed as the head of Audit and Management Advisory Services and K. Fearney appointed as the Interim Head of the Central Compliance Office.

Tab 6 – JACC 2018 Meeting Date
ON A MOTION made by Trustee Nayden and seconded by Director Holt the 2018 JACC calendar was approved.

Tab 7 - Informational / Educational Items
The committee was provided with the following:
Compliance Newsletters – UConn and UConn Health

There being no further business, ON A MOTION made by Trustee Nayden and seconded by Trustee Gouin, the meeting was adjourned at 11:57 a.m.

Respectfully submitted,

Angela Marsh
University of Connecticut
&
UConn Health

Joint Audit & Compliance Committee Meeting
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### Status of External Audit Projects

<table>
<thead>
<tr>
<th>Vendor</th>
<th>Area</th>
<th>Scope</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<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 FY2017, 2018 and 2019.</td>
<td>FY2017 engagement is complete. The FY2017 audited financial statements were presented at the December 2017 JACC meeting.</td>
</tr>
<tr>
<td>BKD</td>
<td>UConn 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 FY2016, 2017, and 2018.</td>
<td>The FY2017 engagement is complete. The FY2017 agreed upon procedures report was presented at the December 2017 JACC meeting.</td>
</tr>
<tr>
<td>CohnReznick, LLP</td>
<td>UConn &amp; UConn Health</td>
<td>Annual audit of UCONN 2000 named projects substantially completed and deferred maintenance projects with designated budgets substantially completed in FY2016, 2017, and 2018, and annual agreed upon procedures performed on total UCONN 2000 expenditures (named projects, deferred maintenance and equipment) for FY2016, 2017, and 2018.</td>
<td>FY2017 engagement is underway. The FY2017 audit and the agreed upon procedures report will be presented at the March 2018 JACC meeting.</td>
</tr>
</tbody>
</table>
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University of Connecticut
&
UConn Health

Joint Audit & Compliance Committee Meeting
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OACE Reorganization Update

OACE has now been divided into three distinct units: the Office of Audit & Management Advisory Services, the Office of University Compliance, and the Office of Privacy Protection & Management. In addition, UConn Health clinical and regulatory compliance matters are being folded into a new, decentralized compliance unit. Compliance and privacy leadership are assessing current responsibilities and continuing conversations with staff regarding how they will be incorporated into this new structure.

The Office of University Compliance is working closely with units who maintain day-to-day operational compliance responsibilities as the new decentralized approach to compliance is implemented.

REPORTLINE

Storrs and UConn Health will be merging their anonymous hotlines into one, eliminating the need for separate systems and contact information at the two campuses.

Training and Educational Initiatives

As of February 20, 2018, UConn Health reported the following completion percentages for the 2017 Compliance Trainings:

- 2017 Compliance and Ethics Training—98.9%
- 2017 Privacy and Security Training—98.7%
- 2017 Compliance Risks and Strategies—98.4%

Final completion percentages will be reported once Human Resources has completed their follow-up.

The 2018 Storrs and Regional Campuses Compliance Training was launched on February 15th. Topics covered in the training include: the University Code of Conduct, University Guidance to the State Code of Ethics, Access and Accommodations for Individuals with Disabilities, Environmental Health & Safety, Student Employment, and Reminders on Key Policies.
University of Connecticut
&
UConn Health

Joint Audit & Compliance Committee Meeting
## Status of Assignments

<table>
<thead>
<tr>
<th>Audit Project</th>
<th>UConn (UC) or UConn Health (UH)</th>
<th>Planning</th>
<th>Fieldwork</th>
<th>Pre-draft/Draft Reporting</th>
<th>Final Draft/Final Report Issued</th>
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</thead>
<tbody>
<tr>
<td>Deaf or Hard of Hearing Services – VRA 3rd Report</td>
<td>UH</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Division I Football Certification FY 18</td>
<td>UC</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Purchasing – Contract Administration</td>
<td>UC</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Mandatory Training Compliance</td>
<td>UH</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>Faculty Consulting FY17</td>
<td>UC/UEH</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>Office of the Fire Marshal &amp; Building Inspector</td>
<td>UC/UH</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Radiation Oncology Therapy</td>
<td>UH</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>Energy Services Performance Contract Project – Phase 1 Report 2</td>
<td>UC</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>UConn HealthONE Implementation – Testing Phase</td>
<td>UH</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>Dental Charge Capture and Billing</td>
<td>UH</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>Financial Aid</td>
<td>UH</td>
<td></td>
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<td>Selected Contract - Epic</td>
<td>UH</td>
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<td>Hartford Campus Relocation – Report 3</td>
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<td>Federal Grant Expenditures</td>
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<td>Deaf or Hard of Hearing Services – VRA 4th Report</td>
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<td>Software Licensing *</td>
<td>UC</td>
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<td></td>
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<tr>
<td>Building Access Controls*</td>
<td>UC</td>
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<td></td>
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<tr>
<td>Selected Contract – Gilbane</td>
<td>UC</td>
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<tr>
<td>Center for Student Disabilities</td>
<td>UC</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>ADA</td>
<td>UH</td>
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</table>

**TOTAL AUDITS (20)**
- (03)  
- (11)  
- (03)  
- (03)

<table>
<thead>
<tr>
<th>Special Projects/Consulting</th>
<th>UConn (UC) or UConn Health (UH)</th>
<th>Planning</th>
<th>Field Work</th>
<th>Review Pre-draft</th>
<th>Project Final</th>
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<tbody>
<tr>
<td>Athletics Travel</td>
<td>UC</td>
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<td>Vendor Payments</td>
<td>UC</td>
<td></td>
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<td>X</td>
<td>X</td>
</tr>
<tr>
<td>OR/Pharmacy</td>
<td>UC</td>
<td></td>
<td></td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Study Abroad Israel</td>
<td>UC</td>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td>International Student Revenue</td>
<td>UC</td>
<td></td>
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<tr>
<td>School of Business Travel</td>
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<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Dental Billing</td>
<td>UH</td>
<td></td>
<td></td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

**TOTAL SPECIAL PROJECTS/CONSULTING (07)**
- (00)  
- (05)  
- (02)

*on hold
Management Actions Implemented by Functional Area and Risk Level
UConn and UConn Health

No data available in the image.
Aging of Overdue Management Actions by Functional Area
Based on Original Due Date

UConn

# of Overdue Management Actions

0 5 10 15 20 25 30

Functional Area

UC Athletics
UC Avery Point Campus
UC EVP of Administration and CFO
UC Controller
UC Dean of Students
UC Dining Services
UC General Counsel
UC Graduate School
UC Human Resources
UC Information Technology Services
UC School of Law
UC Logistics Administration
UC Office of Institutional Equity
UC OVPR
UC President's Office
UC Procurement
UC Public Safety
UC Research Compliance Services
UC School of Engineering
UC Student Affairs Administration

> 1 year late 6-12 months late 3-6 months late 0-3 months late
Aging of Overdue Management Actions by Functional Area
Based on Original Due Date
UConn Health

- # of Overdue Management Actions
- UCH CFO
- UCH Controller
- UCH Correctional Managed Health Care - CMHC
- UCH Environmental Health and Safety
- UCH Human Resources
- UCH Information Technology Services
- UCH JDH Administration
- UCH OPR
- UCH Parking and Transportation
- UCH Procurement
- UCH Police
- UCH Research Compliance Services
- UCH School of Dental Medicine
- UConn Medical Group
- UCH JDH Pharmacy
- UCH Neuroscience & Rehabilitative Services

Legend:
- > 1 year late
- 6-12 months late
- 3-6 months late
- 0-3 months late
Open Overdue Management Actions by Risk Level
UConn and UConn Health

# of Overdue Management Actions by Risk Level

High
Medium
Low

Risk Level

0 20 40 60 80 100 120 140 160 180

# of Overdue Management Actions
High Risk Overdue by Functional Area
UConn and UConn Health

- UC Information Technology Services: 4
- UC Public Safety: 7
University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting

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.
University of Connecticut
&
UConn Health

Joint Audit & Compliance Committee Meeting
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UConn Joint Audit and Compliance Committee Meeting:
HealthONE Update

Bruce A. Metz, Ph.D.
Vice President and Chief Information Officer, UConn Health

March 1, 2018
UConn Joint Audit and Compliance Committee Meeting: HealthONE Update

• Project assessment and quality assurance review results
  – Considerable progress has been made toward an April 28, 2018 go live due to dedicated efforts by UConn Health members from across the enterprise
  – Major project areas have been improved and strengthened including project management, governance, testing, reporting, training, and technical activities
  – Emphasis of the project team has shifted to solidifying the current Epic build while deferring new requests to the post go live period and optimization phase

• Getting the organization ready for HealthONE
  – A campaign to broadly inform and engage end users, particularly providers and physicians, is moving ahead
  – Comprehensive clinical, revenue cycle and Epic system readiness assessments have been completed
  – Go live critical risks have been identified with remediation plans developed and accountability owners assigned
  – Roadmaps for different clinical departments to operationalize Epic have been developed
  – Vendor to serve as UConn Health’s activation partner has been selected and detailed activation planning has started

• Key next steps vital for project success
  – Finalize outstanding build items, testing tasks, workflow issues and operational changes essential for go live
  – Execute action plans for outcomes of clinical, revenue cycle and Epic system readiness assessments
  – Closely monitor progress with go live road map and remediation activities for critical risks
  – Conduct training programs for super users and end users during the March/April timeframe
  – Complete Technical Dress Rehearsal (TDR), connecting over 3,500 devices to the Epic system
  – Finish activation planning and implement plan components including cut-over plan, command center, At-the-Elbow (ATE) support and SWAT teams

• Q & A
University of Connecticut
&
UConn Health

Joint Audit & Compliance Committee Meeting
Purpose

The primary function of the University of Connecticut and University of Connecticut Health Center (herein after referred to as the “University”) Joint Audit and Compliance Committee (the “Committee”) is to assist the University of Connecticut Board of Trustees and the University of Connecticut Health Center Board of Directors (herein after referred to collectively as the “Board”) in fulfilling their oversight responsibilities relating to the integrity of the University’s financial statements and systems of internal control; the effectiveness of the University’s compliance with legal and regulatory requirements; and the performance of the University’s Office of Audit and Management Advisory Services and Office of University Compliance. In so doing, the Committee shall maintain free and open communication among the Committee members, management, the internal auditors, and compliance officers/staff of the University. The Committee shall take all appropriate actions to set the overall University tone for quality financial reporting, sound business risk practices, compliance with all applicable laws and regulations, and ethical behavior.

Membership

The Committee shall consist of seven members all of whom are independent of management and the University. Four members will be selected from the University of Connecticut Board of Trustees and three members will be selected from the University of Connecticut Health Center Board of Directors. Members of the Committee shall be considered independent absent the acceptance of any consulting, advisory, or other compensatory fee from the University and are not affiliated persons of the University, its subsidiaries or management.

A majority of Committee members shall be “financially literate” and at least one member shall be a “financial expert.” Financial literacy is defined as being able to read and understand fundamental financial statements. Financial expert is defined as a person who has an understanding of generally accepted accounting principles and financial statements, experience applying such principles, experience preparing or auditing financial statements, experience with internal controls, and an understanding of audit committee functions.

Roles and Responsibilities

1. Internal Control

Assure that management is setting the appropriate tone in communicating the importance of internal control, confirming that all individuals have an understanding of their roles and responsibilities, and verifying that appropriate systems are implemented to promote appropriate compliance with internal control procedures.

Evaluate the extent to which internal and external auditors review computer systems and applications, the security of such systems and applications, and the contingency plan for
processing critical business information in the event of a system’s disruption or failure.

Determine whether internal control recommendations made by internal and external auditors have been implemented by management.

Ensure that personnel of the Offices of Audit and Management Advisory Services and University Compliance provide timely information to the Committee regarding fraud, illegal acts, deficiencies in internal control, and other audit and compliance matters.

2. Financial Reporting

General

Review significant accounting and reporting issues, including recent professional and regulatory pronouncements, and understand their impact on the University’s financial statements.

Review significant financial reporting risks and exposures and management’s plans to minimize such risks.

Annual Financial Statements

Assess the completeness of the annual financial statements and the consistency of the information presented therein with information known to Committee members, and assess whether the financial statements reflect appropriate accounting principles.

Review the annual report before its release and consider whether the information is adequate and consistent with members’ knowledge about the University and its operations.

3. Compliance with Laws and Regulations

Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management’s investigation and follow-up (including disclosure, repayment and disciplinary actions) on any fraudulent acts or other irregularities.

Periodically obtain updates from management and the University’s counsel, regarding compliance issues and the overall compliance programs at the University.

Ascertain that all regulatory compliance matters have been considered in the preparation of the financial statements and other required reports.

Review the findings of any significant compliance or audit examinations by regulatory or other outside agencies and the related organizational response.

4. The Offices of Audit and Management Advisory Services, and University Compliance

Review and confirm that the University has the appropriate structure, staffing and capability
to effectively carry out the internal audit and compliance responsibilities.

Concur in the appointment, replacement, reassignment, or dismissal of the Chief Audit Executive and the Chief University Compliance Officer.

Review and approve the key action plans of the audit and compliance functions.

5. **External Auditors**

    Appoints, reviews contracts and approves fees of outside auditors.

    Establishes policies that advance management and trustee independence of outside auditors, including “revolving door” employment restrictions and prohibiting external auditors from providing management-consulting services.

6. **Other Responsibilities**

    Exercise authority related to the timely receipt, discussion and appropriate action arising from significant audit or compliance findings and recommendations made by internal auditors and compliance staff, external auditors, regulators, or other outside agencies.

    Review legal matters that could have a significant impact on the University’s financial statements with the University’s counsel.

    Review and update the Committee charter.

    Regularly update the Board on Committee activities, any key external audit issues and/or regulatory reviews, with appropriate, accompanying recommendations.

    Review and approve the University’s standards of conduct and other compliance-related policy guidance.

**Resources and Authority**

The Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities, and personnel of the University and the authority to engage independent counsel and other advisors as it determines necessary to carry out its duties.

**Meetings**

A majority of the members of the Committee will constitute a quorum for the transaction of business. The Committee shall maintain written minutes of its meetings, which will be filed with the Secretaries of the Board. Reports of all Committee meetings will be made to the Board.

The Committee may request any officer, employee, outside counsel or external auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.
As part of its responsibility to foster open communication, the Committee shall provide sufficient opportunity for the internal auditors, compliance staff, and external auditors to meet privately with the Committee. At least annually, or as needed, the Committee shall meet separately with the Chief Audit Executive and the Chief University Compliance Officer and management.

**Adoption of Charter**

Approved by the Joint Audit and Compliance Committee  

Date:
University of Connecticut
Joint Audit and Compliance Committee (JACC)
Charter

Purpose

The primary function of the University of Connecticut and University of Connecticut Health Center (herein after referred to as the “University”) Joint Audit and Compliance Committee (the “Committee”) is to assist the University of Connecticut Board of Trustees and the University of Connecticut Health Center Board of Directors (herein after referred to collectively as the “Board”) in fulfilling their oversight responsibilities relating to the integrity of the University’s financial statements and the systems of internal control; the effectiveness of the University’s compliance with performance of the Office of Audit, Compliance & Ethics functions, and the University’s compliance with legal and regulatory requirements; and monitor oversight of the performance of the University’s Office of Audit, Compliance and Ethics (“OACE”) and Audit and Management Advisory Services and Office of University Compliance. In so doing, it is the responsibility of the Committee to maintain free and open communication among the Committee members, management, the internal auditors, and compliance officers/staff of the University. The Committee shall take all appropriate actions to set the overall University tone for quality financial reporting, sound business risk practices, compliance with all applicable laws and regulations, and ethical behavior.

Membership

The Committee shall consist of seven members all of whom are independent of management and the University. Four members will be selected from the University of Connecticut Board of Trustees (BOT) and three members will be selected from the University of Connecticut Health Center Board of Directors. Members of the Committee shall be considered independent as long as they do not accept any consulting, advisory, or other compensatory fee from the University and are not affiliated persons of the University, its subsidiaries or management.

A majority of Committee members shall be “financially literate” and at least one member shall be a “financial expert.” Financial literacy is defined as being able to read and understand fundamental financial statements. Financial expert means a person who has an understanding of generally accepted accounting principles and financial statements, experience applying such principles, experience preparing or auditing financial statements, experience with internal controls, and an understanding of audit committee functions.

Roles and Responsibilities

Internal Control

Assure that management is setting the appropriate tone in communicating the importance of internal control and ensuring that all individuals have an understanding of their roles and
responsibilities and also that the systems are in place and being followed to ensure appropriate compliance with internal control procedures.

Evaluate the extent to which internal and external auditors review computer systems and applications, the security of such systems and applications, and the contingency plan for processing critical business functions information in the event of a systems breakdown.

Determine whether internal control recommendations made by internal and external auditors have been implemented by management.

Ensure that internal auditors, the Offices of Audit and Management Advisory Services and University Compliance personnel keep the Joint Audit and Compliance Committee informed about fraud, illegal acts, deficiencies in internal control, and other audit and compliance-related matters.

Financial Reporting

General

Review significant accounting and reporting issues, including recent professional and regulatory pronouncements, and understand their impact on the University’s financial statements.

Review significant financial reporting risks and exposures and the plans to minimize such risks.

Annual Financial Statements

Review the annual financial statements and determine whether they are complete and consistent with the information known to Committee members, and assess whether the financial statements reflect appropriate accounting principles.

Review the annual report before its release and consider whether the information is adequate and consistent with members’ knowledge about the University and its operations.

Compliance with Laws and Regulations

Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management’s investigation and follow-up (including disclosure, repayment and disciplinary actions) on any fraudulent acts or other irregularities.

Periodically obtain updates from management, and the University’s counsel, regarding compliance issues and the overall compliance programs at the University.

Be satisfied that all regulatory compliance matters have been considered in the preparation of the financial statements and other required reports.

Review the findings of any significant compliance or audit examinations by regulatory or other outside agencies and the related organizational response.

The Offices of Audit and Management Advisory Services, and University Compliance, Compliance and Ethics
Review and ensure that the University of Connecticut has the appropriate structure, staffing and capability to effectively carry out the internal audit and compliance and ethics responsibilities.

Concur in the appointment, replacement, reassignment, or dismissal of the Chief Audit Executive and the Chief University Compliance Officer.

Review and confirm the structure, priorities and key action plans of the audit and compliance and ethics functions.

**External Auditors**

Appoints, reviews contracts and approves fees of outside auditors.

Establishes policies that ensure management and trustee independence of outside auditors, including “revolving door” employment restrictions and prohibiting external auditors from providing management-consulting services, particularly with respect to information technology and systems.

**Other Responsibilities:**

Ensure that significant audit or compliance findings and recommendations made by the Office of Audit, Compliance & Ethics—internal auditors and compliance staff—and external auditors, regulators, or other outside agencies, are received, discussed and acted upon in an appropriate and timely manner.

Review with the University’s counsel legal matters that could have a significant impact on the University’s financial statements.

Review and update the Joint Audit and Compliance Committee charter; receive approval of changes from the Board of Trustees.

Regularly update the Board of Trustees and Health Center Board of Directors on Committee activities, any key external audit issues or regulatory reviews, and make appropriate recommendations.

Review and approve the University’s standards of conduct and other compliance-related policy guidance.

**Resources and Authority**

The Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities, and personnel of the University and the authority to engage independent counsel and other advisors as it determines necessary to carry out its duties.

**Meetings**

A majority of the members of the Committee will constitute a quorum for the transaction of business. The Committee shall maintain written minutes of its meetings, which will be filed with the Secretaries of the Board of Trustees and Health Center Board of Directors. Reports of all Committee meetings will be made to the Board of Trustees and Board of Directors.
The Committee may request any officer, employee, outside counsel or external auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

As part of its responsibility to foster open communication, the Committee shall provide sufficient opportunity for the internal auditors and compliance staff, and external auditors to meet privately with the Committee. At least annually, or as needed, the Committee shall meet separately with the Chief Audit Executive and the Chief University Compliance Officer and management.

Adoption of Charter

Approved by the Joint Audit & Compliance Committee on 06/07/12
University of Connecticut
Office of the Audit and Management Advisory Services
Charter

Authority

Whereas it is a primary function of the University of Connecticut Board of Trustees and University of Connecticut Health Center Board of Directors (hereinafter referred to collectively as the “Board”) to promote effective control of the administration and operations of the University of Connecticut and University of Connecticut Health Center (hereinafter referred to collectively as the “University”), the Joint Audit and Compliance Committee (JACC) of the Board of Trustees mandates the establishment of the Office of Audit and Management Advisory Services (AMAS), which shall report functionally to the Chair of the JACC and administratively to the President.

The functions of AMAS are prerogatives of the Chief Audit Executive, which may not be infringed upon nor otherwise compromised. AMAS shall be organized at the discretion of the Chief Audit Executive (CAE) for optimum effectiveness.

AMAS will have uninhibited access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information (except as may be restricted by law).

Purpose and Mission

The purpose of AMAS is to assist the Board, the President and Senior University Administration in the effective discharge of their responsibilities by providing independent, objective, assurance and consulting services designed to add value and improve the University’s operations.

The mission of AMAS is to enhance and protect organizational value by providing risk-based assessments, advice and insight. AMAS helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

Standards and Independence

AMAS will operate within the guidelines of the Institute of Internal Auditors’ (IIA) International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing and the Definition of Internal Auditing and other professional guidance as the CAE determines appropriate.

AMAS staff will be members of appropriate professional associations and will participate in continuing education to remain current with best practices and emerging trends in internal auditing.
AMAS staff will be independent in fact and appearance by upholding the principles of integrity, objectivity, confidentiality and competency. Staff will be independent of the activities or operations they review, they will not engage in any activity, which would impair their independence of judgment, and they shall be independent of any other influence or control of any kind. If the CAE determines that independence or objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to the appropriate parties.

Scope and Responsibility

In consultation with the JACC, the CAE shall plan, implement, report upon, supervise and be responsible for all internal audit activities, consulting services, and associated personnel within the framework of this Charter.

AMAS will fulfill its responsibility to the Board and the President by:

- Maintaining audit activity plans based on an on-going risk analysis which includes consideration of the University’s goals and objectives and the concerns of management and the Board

- Providing audit coverage that consistently meets the needs and expectations of management

- Incorporating the establishment of objectives and scope; assignment of appropriate and adequately supervised resources; and documentation of work programs and testing results in the planning and execution of each audit engagement culminating in the communication of engagement results with applicable conclusions and recommendations to appropriate parties.

- Following up on identified weaknesses, findings and recommendations from previous audit work

- Participating in a program of quality assurance designed to promote the increasing professionalism of AMAS personnel and the work performed

- Performing consulting services including advisory and related service activities, the nature and scope of which are agreed upon and which are intended to add value and improve the University’s governance, risk management, and control processes without assuming management responsibility, examples of which include counsel, advice, facilitation, training, and committee service

- Acting as a liaison with the State Auditors of Public Accounts and other external auditors

The scope of audit activities will include all controls, reports and operations of the University. AMAS may examine and evaluate the following:

- The reliability and integrity of financial and operating information and the means used to identify, measure, classify and report information

- The systems established to ensure compliance with policies, plans, procedures, laws and regulations that could have a significant impact on the University
• The means of safeguarding assets and verifying their existence

• The economy and the efficiency with which resources are employed

• The extent to which the risks related to the achievement of the University’s strategic objectives are appropriately identified and managed

• The extent to which the operations and programs of the University are consistent with its objectives and goals

• The extent to which information technology governance sustains and supports the University’s strategies and objectives

• The ethics objectives and activities of the University

• The potential for fraud and the management of fraud risk

**Reporting**

The CAE will report periodically to senior management and the JACC regarding:

• AMAS’s purpose, authority, independence, scope and responsibility

• AMAS’s activity plan and performance relative to its plan

• AMAS’s conformance with IIA’s Code of Ethics and Standards and actions plans to address significant conformance issues

• Significant risk exposures and control issues, including fraud risks, governance issues and other matters requiring the attention of or requested by the JACC

• Results of audit engagements and other activities

• Status of management’s corrective actions on reported deficient conditions and the ineffective implementation of significant agreed upon corrective actions

• Resource requirements and the impact of resource limitations

• Any response to risk by management that may be unacceptable to the University

**Approval of Charter**

Approved by the Joint Audit and Compliance Committee Date:
University of Connecticut

Office of the Audit and Management Advisory Services, Compliance & Ethics
Charter

Authority

Whereas it is a primary function of the University of Connecticut Board of Trustees and University of Connecticut Health Center Board of Directors (hereinafter referred to collectively as the “Board”) to ensure effective control of the administration and operations of the University of Connecticut and University of Connecticut Health Center (hereinafter referred to collectively as the “University”), the Joint Audit and Compliance Committee (JACC) of the Board of Trustees mandates the establishment of the Office of Audit, and Management Advisory Services Compliance and Ethics (AMASOACE), which shall report functionally to the Chair of the JACC and report for administrative purposes only to the President.

The functions of OACE AMAS are prerogatives of the Chief Audit and Compliance Officer Executive, which may not be infringed upon nor otherwise compromised. AMASOACE shall be organized at the discretion of the Chief Audit and Compliance Officer Executive (CAE) for optimum effectiveness.

OACE AMAS will have uninhibited access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information files, documents and related information (except as may be restricted by law).

Purpose and Mission

The purpose of OACE AMAS is to provide assistance to the Board, and the President and Senior University Administration in the effective discharge of their responsibilities by providing independent, objective, assurance and consulting services designed to add value and improve the University’s operations.

The mission of AMAS is to enhance and protect organizational value by providing risk-based objective assurance assessments, advice and insight. AMAS helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

Appraisal of the adequacy and the effectiveness of the University’s system of internal administrative and accounting controls and the quality of performance when compared with established standards. Further, it is established to promote a University-wide culture of compliance and ethics. OACE also serves as the centralized office for compliance with Privacy laws. The primary objective is to assist the Board, the President and Senior University Administration in the effective discharge of their responsibilities.

Standards and Independence

The audit services function AMAS will operate generally within the guidelines of the Institute of Internal Auditors’ (IIA) International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the
Professional Practice of Internal Auditing and the Definition of Internal Auditing and Standards for the Professional Practice of Internal Auditing or other professional guidance as the Chief Audit and Compliance Officer Executive CAE determines appropriate. In addition, where applicable, audit services will follow Generally Accepted Government Auditing Standards (GAGAS). The compliance function will operate within the guidelines of the various standards for conduct and professional practice for compliance professionals (e.g., Society for Corporate Compliance and Ethics Code of Professional Ethics) as the Chief Audit and Compliance Officer determines appropriate.

AMASOACE staff will be members of appropriate professional associations and will participate in continuing education to remain current with best practices and emerging issues-trends in internal auditing, the areas of audit, compliance and ethics.

OACE-AMAS staff will be independent in fact and appearance by upholding the principles of integrity, objectivity, confidentiality and competency. Staff will be independent of the activities or operations they review, they will not engage in any activity which would impair their independence of judgment, and they shall be independent of any other influence or control of any kind. If the CAE determines that independence or objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to the appropriate parties.

Scope and Responsibility

In consultation with the JACC, the Chief Audit and Compliance Officer Executive CAE shall plan, implement, report upon, supervise and be responsible for all internal audit activities, consulting services, compliance activities, and associated personnel within the framework of this Charter.

OACE-AMAS will fulfill its responsibility to the Board and the President by:

- Maintaining audit and compliance activity plans based on an on-going risk analysis which includes consideration of the University’s goals and objectives and the concerns of management and the Board

- Providing audit and compliance coverage that consistently meets the needs and expectations of management

- Incorporating the establishment of objectives and scope; assignment of appropriate and adequately supervised resources; and documentation of work programs and testing results in the planning and execution of each audit engagement culminating in the communication of engagement results with applicable conclusions and recommendations to appropriate parties.

- Following up on identified weaknesses, findings and recommendations from previous audit work and compliance reviews

- Participating in a program of quality assurance designed to ensure promote the increasing professionalism of OACE-AMAS personnel and the work performed

- Performing consulting services including advisory and related service activities, the nature and scope of which are agreed upon and which are intended to add value and improve the University’s governance,
risk management, and control processes without assuming management responsibility. Examples of which include counsel, advice, facilitation, training, and committee service.

- Promoting awareness of the University’s Code of Conduct, compliance risk, and the objectives of compliance activities through communicating with and educating the University community.
- Developing effective ways to mitigate compliance risk through collaboration with the University community and the implementation of appropriate monitoring plans.
- Acting as a liaison with the State of Connecticut Office of State Ethics and State Auditors of Public Accounts and other external auditors.

The scope of audit and compliance activities will include all controls, reports and operations of the University. OACE may examine and evaluate the following:

- The reliability and integrity of financial and operating information and the means used to identify, measure, classify and report information
- The systems established to ensure compliance with policies, plans, procedures, laws and regulations that could have a significant impact on the University
- The means of safeguarding assets and verifying their existence
- The economy and the efficiency with which resources are employed
- The extent to which the risks related to the achievement of the University’s strategic objectives are appropriately identified and managed
- The extent to which the operations and programs of the University are consistent with its objectives and goals
- The extent to which information technology governance sustains and supports the University’s strategies and objectives
- The ethics objectives and activities of the University
- The potential for fraud and the management of fraud risk

OACE will help ensure that the University:
- Develops and implements effective training programs to ensure that employees are aware of, adhere to and report potential violations of laws, regulations and policies and procedures;
- Investigates potential violations of laws, regulations, and policies;
- Establishes and publicizes a confidential reporting mechanism to allow University employees and agents to report or seek guidance regarding potential or actual criminal or other non-compliant conduct without fear of retaliation;
- Develops innovative and effective ways to collaborate with the University community to mitigate compliance risk.

**Reporting Results**

The results of audit engagements, the conclusions formed, and the recommendations made, are promptly reported to the appropriate personnel at the University, the JACC, and senior University administration.
AMAS will report to the JACC periodically on the status of management’s corrective actions on reported deficient conditions.

The CAE will report periodically to senior management and the JACC regarding:

- AMAS’s purpose, authority, independence, scope and responsibility;
- AMAS’s activity plan and performance relative to its plan;
- AMAS’s conformance with IIA’s Code of Ethics and Standards and actions plans to address significant conformance issues;
- Significant risk exposures and control issues, including fraud risks, governance issues and other matters requiring the attention of or requested by the JACC;
- Results of audit engagements and other activities;
- Status of management’s corrective actions on reported deficient conditions and the ineffective implementation of significant agreed upon corrective actions;
- Resource requirements and the impact of resource limitations;
- Any response to risk by management that may be unacceptable to the University.

The results of audit engagements and significant compliance assessments, the conclusions formed, and the recommendations made, are promptly reported to the appropriate personnel at the University, with the JACC, and with senior University administration. OACE OAMAS will report to the JACC periodically on the status of management’s corrective actions on reported deficient conditions. Approved by the Joint Audit & Compliance Committee on
THE UNIVERSITY OF CONNECTICUT
OFFICE OF UNIVERSITY COMPLIANCE
CHARTER

Authority

Whereas it is a primary function of the University of Connecticut Board of Trustees and University of Connecticut Health Center Board of Directors (hereinafter referred to collectively as the “Board”) to ensure effective control of the administration and operations of the University of Connecticut and University of Connecticut Health Center (hereinafter referred to collectively as the “University”), the Joint Audit and Compliance Committee (JACC) of the Board of Trustees mandates the establishment of the Office of University Compliance (OUC). It shall report to the Office of the President with a “dotted line” to the Joint Audit and Compliance Committee (JACC) of the Board of Trustees.

The functions of the OUC are prerogatives of the Chief Compliance Officer, which may not be infringed upon nor otherwise compromised. OUC shall be organized at the discretion of the Chief Compliance Officer for optimum effectiveness.

The OUC is authorized to have access to University records, facilities and personnel necessary to fulfill its responsibilities. Senior Administration will ensure units and personnel cooperate with the OUC in carrying out its compliance activities.

Purpose

The purpose of the OUC is to promote and maintain a University-wide culture of compliance and ethics. The OUC assists units in complying with the laws, regulations and policies that govern institutions of higher education and academic medical centers through education, monitoring, assistance with policy and process development and investigations. The OUC promotes coordination of and consistency among individual University compliance programs to prevent, detect and respond appropriately to potential violations of law.

Standards and Independence

The OUC shall function so as to satisfy the requirements of the U.S. Sentencing Commission’s guidelines for an effective compliance and ethics program.

Staff will be members of appropriate professional associations and will participate in continuing education to remain current with best practices and emerging issues in Compliance.

Staff will be independent in fact and appearance by upholding the principles of integrity, objectivity, confidentiality and competency.

Staff will be independent of the activities or operations they review; they will not engage in any activity which would impair their independence of judgment. They shall be independent of any other influence or control of any kind.
Scope and Responsibility

In consultation with the Office of the President and JACC, the Chief Compliance Officer shall plan, implement, report upon, supervise and be responsible for all compliance activities and personnel within the framework of this Charter. The OUC will fulfill its responsibility to the President and the Board by:

- Maintaining awareness of statutory/regulatory requirements and keeping abreast of new statutory/regulatory developments
- Confirming the University implements policies and procedures that are reasonable capable of reducing misconduct and that comply with relevant regulatory requirements
- Promoting awareness of the University’s Code of Conduct, compliance risks and the objectives of compliance activities through communicating with and educating the University community
- Developing and implementing effective training and education programs to ensure that employees are aware of, adhere to and report potential violations of laws, regulations or policies and procedures
- Maintaining a confidential safe harbor to receive and direct compliance issues for investigation and resolution
- Investigating potential violations of laws, regulations and policies
- Developing effective ways to mitigate compliance risk though collaboration with the university community and the implementation of appropriate monitoring plans
- Following up on identified weaknesses, findings and recommendations from previous compliance reviews
- Work with Senior Administration to promote and enforce compliance through appropriate incentives and disciplinary measures

Reporting

Annually, the Chief Compliance Officer or his/her designee will submit information on the annual compliance plan to the President and JACC for their approval. Quarterly, the Chief Compliance Officer and/or his/her designee will provide reports to the President and the JACC detailing departmental accomplishments, and highlights of any significant compliance findings and recommendations. It shall also report regularly to the University’s Compliance Committee.

Adoption of Charter

Approved by Joint Audit and Compliance Committee

Date:
University of Connecticut
&
UConn Health

Joint Audit & Compliance
Committee Meeting
Compliance Office Changes

On January 31, after 39 years with the organization, Iris Mauriello, our Compliance Integrity and Privacy Officer, will begin a new chapter—her retirement. A registered nurse by trade, she has led the UConn Health Compliance Office since 2000, and the Privacy Office since 2003. “I consider this superb organization my second home,” she said. “I have been blessed with many friendships, and worked alongside some amazing people. I consider myself very fortunate to have been supported as I was.”

Mauriello’s retirement comes at a time when the University, through the Joint Audit and Compliance Committee (JACC), is reviewing the University’s overall approach to Compliance and Audit. Although she is anxious to move into the next phase of her life, Mauriello has graciously agreed to serve as a rehired retiree in a role that will support changes to systems and structure that come from the review. “Iris has been a big part of helping us understand what the future can and should look like in these areas,” said Dr. Agwunobi. “I’m grateful that she will stay on to help us navigate the changes.”

Dr. Agwunobi has appointed Deb Abromaitis as the Interim Compliance Officer for UConn Health, and she will work with Mauriello in designing and implementing any changes to the UConn Health Compliance Office that come out of the review. One such change will be a shift in responsibilities by moving clinical regulatory compliance under the UConn Health Compliance Office oversight. In light of Abromaitis’s experience in this area, the shift should be seamless. “Deb has long been involved in and has taken leadership responsibilities in these regulatory areas,” said Dr. Agwunobi. “Deb will be reporting to me as a member of the Senior Leadership Team. I am committed to assuring this leadership flexibly moves us to a new structure in sync with the one-university philosophy.”
NEW ITEMS ON THE OIG WORK PLAN FOR 2018

The DHHS Office of the Inspector General (OIG) has released new items in January 2018, to include the following areas of interest:

- **Potential Abuse and Neglect of Medicare Beneficiaries**

  Medicare beneficiaries, including elders and disabled persons, are being treated at inpatient and outpatient medical facilities for conditions that may be the result of abuse or neglect. The Elder Justice Act recognizes an older person’s rights, including the right to be free of abuse, neglect, and exploitation. In addition, all 50 States have mandated reporter laws for the reporting of the potential abuse or neglect of elders and vulnerable persons. Prior OIG reviews have shown that there are problems with the quality of care and the reporting and investigation of potential abuse or neglect at group homes, nursing homes, and skilled nursing facilities. By analyzing the treating medical facilities' diagnoses, the OIG will determine the prevalence of the potential abuse or neglect of Medicare beneficiaries. The OIG will also determine whether the potential abuse or neglect occurred at a medical facility or at another location, such as the Medicare beneficiary’s home.

- **Questionable Billing for Off-the-Shelf Orthotic Devices**

  Since 2014, claims for three off-the-shelf orthotic devices for lumbar-sacral support (L0648 and L0650) and knee support (L1833) have grown by 97 percent and allowed charges have grown by 116 percent, reaching $349 million in 2016. The Social Security Act states that no payment may be made under Medicare Part B for any expenses incurred for items that "are not reasonable and necessary for the diagnosis or treatment of illness or injury or to improve the functioning of a malformed body member." A Medicare Administrative Contractor (MAC) has identified improper payment rates as high as 79 percent for L0648, 88 percent for L0650, and 91 percent for L1833 within its jurisdiction. A top concern of the MAC is a lack of documentation of medical necessity in patients’ medical records. The OIG will examine factors associated with questionable billing for the three orthotic devices, and describe the billing trends for these devices from 2014 - 2016. Specifically, the OIG will evaluate the extent to which Medicare beneficiaries are being supplied these orthotic devices without an encounter with the referring physician within 12 months prior to their orthotic claim and will analyze billing trends on a nation-wide scale.

- **OIG Toolkit to Identify Patients at Risk of Opioid Misuse**

  In the July 2017 data brief, OIG found that a half-million Medicare Part D beneficiaries received high amounts of opioids in 2016 and that nearly 90,000 of these beneficiaries were at serious risk of opioid misuse or overdose. As a follow up to the data brief, OIG plans to release a toolkit to assist public and private stakeholders in addressing the opioid epidemic. The toolkit will provide information on how OIG analyzed a large dataset of opioid claims to produce patient-level opioid data, as well as how it calculated Morphine Equivalent Dose (MED) levels for these patients.

To learn more, please click on the link to the OIG Work Plan.
WHAT IS THE OFFICE OF STATE ETHICS?

As state employees, we are familiar with and understand our obligation to comply with the State Code of Ethics, which is part of Connecticut General Statutes. There are actually four parts to the Ethics Codes:

**Part I**--Code of Ethics for Public Officials

**Part II**--Code of Ethics for Lobbyists

**Part III**--Lobbying: Miscellaneous Provisions

**Part IV**--Ethical Considerations Concerning Bidding and State Contracts

Part I of the Code applies to all State of Connecticut public officials and employees, including employees of UConn Health.

But, what exactly is the Office of State Ethics (OSE) and what do they do?

The OSE is an independent regulatory division of the Office of Governmental Accountability and is responsible to oversee and enforce the Codes of Ethics. The office promotes integrity in government by providing legal advice, guidance and education and, when necessary, enforcing applicable laws. The OSE has three divisions: the legal division, the enforcement division, and the administrative division. In addition, the office's governing body is the Citizen's Ethics Advisory Board (“CEAB”), which has nine members appointed by the Governor and legislative leadership.

The Legal Division, consisting of General Counsel and a paralegal, provides advice and opinions regarding the Codes of Ethics to public officials and state employees, lobbyists, and all state contractors. The Enforcement Division, consisting of Ethics Enforcement Officers, investigates violations of the Codes of Ethics.

The OSE is an excellent resource and, among its many services, offers: answers to questions about the State Code of Ethics; informal guidance on situations that may implicate the State Code of Ethics; formal written “advisory opinions” regarding the applicability of the Code of Ethics statutes; information about and assistance with Statements of Financial Interest that must be completed by designated employees; education and training on the State Code of Ethics; a written guide about the Code of Ethics.

For questions or assistance with the State Code of Ethics, email ethics.code@ct.gov.

For more information or to review all services provide by the OSE, contact 860.263.2400 or visit the website.