

# **BOARD of REGENTS**



## **AUDIT AND COMPLIANCE COMMITTEE MEETING**

*Thursday, November 5, 2015 at 9:00 am  
Scholes Hall, Roberts Room*

The University of New Mexico  
Board of Regents' Audit and Compliance Committee  
November 5, 2015 – 9:00 AM  
Roberts Room  
**Agenda**

**ACTION ITEMS**

1. Confirmation of a Quorum and Adoption of Agenda
2. Approval of Meeting Minutes from August 18, 2015

**EXECUTIVE SESSION**

3. Vote to close the meeting and to proceed in Executive Session as follows:
  - a. Presentation of FY15 External Financial Audit pursuant to exceptions at Section 10-15-1H NMSA (1978) and Section 12-6-5 NMSA (1978) (*KPMG, Moss Adams, and Liz Metzger, University Controller*)
  - b. Discussion of draft Internal Audit Reports, and discussions of information subject to attorney-client privilege pursuant RPM 1.2
  - c. Discussion of limited personnel matters pursuant to exception at Section 10-15-1.H(2) NMSA (1978);
  - d. Schedule of Audits in Process and Proposed FY16 Audit Work plan, pursuant to RPM 1.2
  - e. Vote to re-open the meeting.
4. Certification that only those matters described in Agenda item # 3 were discussed in Executive Session and if necessary ratification of action, if any, taken in Executive Session

**INFORMATION ITEMS**

5. Advisors' Comments
6. Follow-Up Items from June 29, 2015 and August 18, 2015 Meetings
7. Main Campus Chief Compliance Officer Status Report (*Helen Gonzales, UNM Main Campus Chief Compliance Officer*) and Working Lunch
8. Status of Audit Recommendations (*Chien-chih Yeh, Internal Audit Manager*)  
Implemented  
Pending
9. Director of Internal Audit Status Report (*Manu Patel, Internal Audit Director*)
10. Adjournment

THE UNIVERSITY OF NEW MEXICO  
Board of Regents Audit and Compliance Committee Meeting  
August 18, 2015 – Draft Meeting Minutes

Members Present: Chairman Lt. Gen. Bradley Hosmer, Vice Chair Suzanne Quillen appeared by phone; Member Regent Fortner (Quorum).

Other Attendees: Helen Gonzales, Amy Wohlert, Stuart Freedman, Liz Metzger, Chaouki Abdallah, Mike Schwantes, Gil Gonzales, John Reindorp, Robert Burford, Ella Watt, Purvi Mody, Carol Parker, Dorothy Anderson, Carla Dominici, Manu Patel, Chien-chih Yeh, Lisa Wauneka, William Cottrell, Avedona Lucero, Victor Griego, Eileen Sanchez, Mallory Reviere, Amy O'Donnell.

Chairman Hosmer called the meeting to order at 9:04 AM in ROBERTS ROOM, Scholes Hall, UNM.

**ACTION ITEMS:**

- The Committee approved the meeting agenda and the minutes from the meeting of June 29, 2015. (Motions: Regent Fortner; second Regent Quillen)
- The Committee approved the next meeting date of November 5, 2015. The meeting will start at 10:00 AM to accommodate travel. The remaining February and April dates are still to be determined as it appears they conflict for some Committee members. Members agreed to report back to the Chairman via email to confirm dates after consulting their calendars. Chairman Hosmer asked for a motion to approve pending amendments and adjustments. (Motion: Regent Fortner; second Regent Quillen)

**INFORMATION ITEMS:**

- Chairman Hosmer stated that there is a full agenda, so in the interest of time he would like for presenters to summarize and point out what is significant in all presentations in this meeting.
- The Chairman asked for Advisors' Comments. There were none.
- Chien-chih Yeh, Audit Manager, and Robert Burford, the newly-hired, incoming Clery Coordinator provided the Committee with follow-up information regarding interim status on the Clery audit recommendations. Mr. Burford has been with UNM for over 20 years. He stated the University is making progress and is on track with or ahead of where other universities are in this area.

Chairman Hosmer asked Amy Wohlert, Chief of Staff, President's Office to share her thoughts on the pace of fulfilling the recommendations. She stated they are taking the matter very seriously. The pace and quantity of work performed to date University-wide has been truly admirable. Ms. Wohlert noted there is also a new director of the Office of Equal Opportunity – Francie Cordova. Ms. Cordova has a J.D. and a background in human rights. Ms. Wohlert stated one of the biggest areas of concern is keeping everyone coordinated and moving forward in the same direction. Mr. Burford agreed.

Chairman Hosmer asked for input on the Clery recommendations from the Provost. Provost Abdallah stated they formed a coordination committee that formed what became LoboRESPECT. The issue with all the new compliance commitments is there is a cost associated with this work that takes away from other areas. It is important to see what can be

done to minimize other reporting requirements. It is getting very complicated and some things are in conflict.

Regent Fortner asked Mr. Burford if he views his position more as an investigator, an organizer, or a combination. Mr. Burford stated it is a combination but it is mostly making sure everyone is coordinated – there are a lot of areas involved. Regent Fortner then inquired how an investigation will work. Will it be done at his direction or by police, if, say, there is inappropriate conduct? Mr. Burford replied it would depend on the incident and where it falls, for instance it could be OEO. His role is to make sure we are complying with Clery. Regent Fortner wanted to know if a student is assaulted off-campus is that under Clery? Mr. Burford stated it is part of the statistics. Chairman Hosmer asked for clarification between compliance under Mr. Burford and compliance under Helen Gonzales, Chief Compliance Officer, Main Campus. Ms. Gonzales stated she works collaboratively with all the compliance partners, of which Mr. Burford is one. They will also be collaborating on data statistics and trends, as well as making sure the University reports appropriately.

- Ms. Gonzales provided the Committee with her quarterly report. She focused on a 2015 ethics and compliance benchmark report that came out from UNM's new hotline vendor. The report provided her office with the opportunity to compare their very early data to the "book of business" by Navex Global. The data will change quite a bit because the new hotline system was just implemented April 1, 2015. Her office also had to make assumptions about what categories they use versus categories used by the vendor. The vendor's report is not specific to higher education; it is for all of their industries, comprised of many thousands of organizations, including higher education. Ms. Gonzales added she will formally present to the Committee at least once per year on how UNM compares to this benchmark. Chairman Hosmer asked if it is possible to obtain a subset of the data for higher education. Ms. Gonzales replied that her office has requested the data but has not received a commitment on that. They are also working with colleagues in other institutions to see if they can convince the vendor to produce that report.

Ms. Gonzales reported that from April 1, 2015 through June 30, 2015, there were 52 hotline cases. Since June 30, there have received another 30. The reporting volume is very close to the volume in the benchmark report. Generally, about 1.4 percent of employees call the hotline per year. The hotline report created five categories: accounting, auditing and financial reporting, business integrity, human resources diversity and workplace respect, environmental health and safety, and misuse of assets. However, Ms. Gonzales stated the University has created categories that are unique to higher education. For example, academic misconduct is one of our reporting areas. Therefore, they had to make a decision as to which of those categories it would go into. The decision on that example was business integrity. Over time, when the amount of data increases, the information will become much more useful. In this very early stage, UNM's statistics for anonymous reporting show that it is actually lower than the benchmark. Meaning that more people at UNM are identifying themselves. Yet in actuality, according to the vendor, the industry with the highest instances of anonymous reporting is education.

There are multiple methods of submitting a complaint. A person may call in and the vendor will ask them the same questions that are also found on a form that a person can log in and fill out on line. Either way, the person is assigned a unique ID that they can use to follow up if they call back in or log back in. Complainants may also walk in to an office and file a complaint. Then that office enters the data into the complaint system. The site is not hosted on UNM

computers and there is no way to trace where the person is calling or logging in from. Chairman Hosmer noted one of the reasons why institutions utilize a contracted source is because doing so allows complainants to find out what is going on without revealing identity.

Regent Fortner stated a concern about false claims, and how a person who is the victim of a false claim can then file their own claim for slander. Ms. Gonzales replied that she understands the concern but it is no different than previous methods people used for reporting anonymous claims. For instance, the President's Office receives anonymous complaint letters on a regular basis. Through the review process associated with the complaints, allegations are considered appropriately, reviewed appropriately, and some can be determined to be frivolous or without merit in the process. Sometimes cases where the person identifies themselves can be reviewed more thoroughly. It is possible to go back and ask more questions or for more details. One valuable component of the hotline system is that it does allow for this communication with anonymous complainants as well. However, you may or may not get responses to the inquiries. In addition, the data shows that frivolous complaints make up a very small percentage of the population. Generally, people who contact the hotline feel that their complaint is valid and do not use it with frivolous or malicious intent. Chairman Hosmer noted that as the data increases, the Committee will be interested to see if there appears to be trust levels with the hotline system and/or leadership. Ms. Gonzales noted that for the small amount of data, the substantiation rate was 32 percent. The benchmark report states the average is 40 percent. The rate is actually higher at UNM (in the small amount of data) for anonymous complaints. However, there are several categories of cases: substantiated, partially substantiated, etc. They can also be closed for insufficient information. Regent Fortner noted the benchmark of the 40 percent number is not something the University is aspiring to, it is simply the average number that exists in the benchmark report data. Chairman Hosmer replied that is an excellent point and would like the labels to be changed to reflect that. Chairman Hosmer also wants Ms. Gonzales to establish what the goals might be. Regent Quillen added that data can reflect effectiveness of educating the population who may use the hotline as well.

- Stuart Freedman, HSC Chief Compliance Officer addressed the Committee regarding his quarterly report. His presentation outlines the work plan for the calendar year. Mr. Freedman's office has five things they want to accomplish or initiate; however, they will not all be complete by the end of the calendar year. The focus is on culture of compliance. Recent stories on the Veterans Health Administration and Amazon demonstrate what an important issue this is. In October 2014, two colleagues that are peer institutions came out and assessed the HSC corporate compliance program. They found two things they considered best practices. The first was their code of ethics, and the second was their practice of engaging physician champions. They created their code of ethics three years ago; it is now time to look at revamping it. Many things have happened in healthcare in the past three years. It is a very fast paced industry.

Mr. Freedman reported he will also be working on alongside Purvi Mody, UNM Hospitals Executive Director, Compliance and Audit to standardize all new employee orientation content any employee receives, regardless of how they are entering the system. A third area is training the competency of mid-level or front line supervisors in compliance and business ethics. Mr. Freedman believes this is a critical success point and is calling it "tone at the middle." Based on interviews they performed with their senior executives, the Association of American Medical Colleges found their tone at the top is largely very healthy. But is that message pushed down to the front line supervisors? Or do demands of meeting financial objectives get in the way of

teaching those managers how to act properly, and to listen to and embrace the tone at the top? The supervisors need to make ethics a part of the agenda all the time. Mr. Freedman's goal with the project is to address all faculty and 2,000-plus front line supervisors, provide them with materials, make sure they communicate available resources, and are active listeners. At the same time, his office will measure effectiveness through the use of surveys and statistics. This will be a five-year project.

A study was done earlier this year by the National Business Ethics Survey of U.S. and multi-national corporations. They looked at both organizations that had an effective compliance program and those that did not. The study discussed critical data points. When there is not a good compliance program, 23 percent of people feel they have pressure to compromise their ethics. When there is an effective program that number drops to three percent. For employees in a non-compliant environment, 62 percent observe misconduct and do not report it. The number is almost half, at 33 percent, when there is a compliant environment. Retaliation is perceived by 59 percent of people in a non-compliant environment, while the number is only four percent in corporations with good compliance. On the medical center side, Mr. Freedman's office surveyed their employees twice, and the employees did talk about fear of retaliation. Regent Fortner stated he might change the label from business ethics, so as to widen the scope from financial issues and include how you treat people. Chairman Hosmer agreed and added that the label of business ethics might convey a misperception; perhaps they could call it professional or organizational ethics. Mr. Freedman replied that he could do that. He would like to come back and report outcomes.

As a final note, Mr. Freedman stated that if the government ever comes in and asks, they need to show how they are meeting the seven elements of compliance. If we as an institution can show that, fines and penalties can be greatly reduced. Training is provided both on-line through Learning Central and in person. It is a blended approach.

- Mr. Yeh presented the audit follow up items. There were two reports: Implemented and Pending. For this reporting cycle, there are a total of 16 implemented items. Status updates are provided for older pending items. Mr. Yeh asked the Committee if they had any questions about any particular items. Chairman Hosmer inquired about one of the implemented items for the College of Education that implied there will be extensive data analysis. Will it fall under Internal Audit or the Provost's Office? Mr. Yeh replied it will be under the Associate Provost. Chairman Hosmer inquired about a pending item about faculty research tracking that was not completed due to budget constraints. Is that issue now solved in the current budget year? Mr. Yeh replied that they are looking for an alternative solution at a lower cost. Provost Abdallah stated they are in a holding pattern in that area. They are in a different mode, trying to develop a lot of applications internally. There are some technical challenges. Chairman Hosmer asked Gil Gonzales, CIO if he is comfortable with UNM's position on information security. Mr. Gonzales reported it is a moving target. UNM can and does learn from intrusions at other institutions and has an information assurance program that is reasonable. Chairman Hosmer asked if Mr. Gonzales is satisfied that University leadership understands where we are with regard to risk exposure. Mr. Gonzales replied that recent actions resulting from consulting exercises have led him to believe that they are.

- Mr. Patel reviewed his Director's Report. He noted he will follow up with changes to the meeting dates. For FY15, Internal Audit completed 14 audits, one is in fieldwork, two are in the report writing stage, and five are unassigned and will carry forward to the FY16 work plan.

The Department finished the fiscal year with \$33,000 in reserves, with \$10,000 of that amount re-budgeted to this current budget year. There is one staff auditor vacancy. An Internal Auditor II left the Department at the end of July. Chairman Hosmer noted that one of the penalties of having very good people and excellent training processes is losing them to other opportunities. Mr. Patel added that the Department had two student employees who graduated in May. Both students found external employment following graduation; one at Sandia Labs and one at a private accounting firm. The students are happy with the experience they received and their employers are as well.

Mr. Patel provided the Committee with a summary list of current external audits being performed on the University. Some are simply desk reviews from the National Science Foundation. New Mexico State University is also performing desk reviews of cost sharing for sub awards.

By unanimous consent, the meeting went into Executive Session for the reasons stated in the agenda.

- a. Discussion of Final Internal Audit Reports, pursuant to limited personnel matters exception at Section 10-15-1.H(2) NMSA (1978), exception for matters subject to attorney-client privilege pertaining to threatened or pending litigation at Section 10-15-1.H(7), NMSA (1978).
- b. Discussion of limited personnel matters pursuant to exception at Section 10-15-1.H(2) NMSA (1978);
- c. Schedule of Audits in Process, pursuant to exceptions at Sections 10-15-1H(2 and 7), NMSA (1978);
- d. Proposed FY16 Audit Workplan exceptions at Sections 10-15-H(2 and 7), NMSA (1978); and
- e. Vote to re-open the meeting.

The meeting returned to open session at 12:14 PM, with certification that only those matters described above were discussed in Executive Session.

The Committee unanimously approved the following UNMH audits:

- UNM Hospitals Food and Nutrition, Report #2014-04
- Sandoval Regional Medical Center Food and Nutrition, Report #2014-05
- UNM Hospitals Emergency Department, Report #2014-06
- Sandoval Regional Medical Center Emergency Department, Report #2014-07
- UNM Hospitals Operating Room Supplies, Report #2014-05
- Sandoval Regional Medical Center Operating Room Supplies, Report #2014-06

The Committee unanimously approved the following UNM audits:

- Payroll Process Follow-Up Audit, Report #2015-01
- University-Wide Required Training Audit, Report #2015-01-A

Summary of the Regents' Audit and Compliance Committee Meeting  
August 18, 2015

- University President's Travel, Entertainment, and Other Expenses, Report #2015-04

The Committee approved the following informational Memorandum for publication:

- Review of University of New Mexico Tax Reporting Responsibilities for FY2014 (Form 990)

The meeting adjourned at 12:17 PM (Motion: Regent Fortner; Second: Regent Quillen).

Approved:

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Audit and Compliance Committee Chairman



# EXECUTIVE SESSION

There is no  
handout  
required for  
this item

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this item

**INFORMATION  
TO  
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Follow Up Report - Recommendation Implemented (Nov 2015 Open Session)

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Recommendation Action	Actual Implementation Date	Responsible Party
2013-29	<u>Review of College of Education Operations</u>	<u>Recommendation 4 - Excess student credit hours</u>	The Provost should work with the Interim Dean of the College to become more involved in prospective COE enrollees earlier in their college career, and endeavor to provide critical advisement to COE students as early in the process as possible. The Provost office should also work with the College to determine if excessive student credit hours are occurring before, or after, being admitted to the College.	Advisors will be shifted from University College to the College of Education so that the COE may take on the responsibility for advising their students as early in the process as possible. The departments are reviewing through the Dean their curricula and modifying it in the hope of reducing excess student credit hour accumulation. There is an impediment related to NM teacher licensure that we cannot address without collaboration with PED. Many of the excess credit hours are attributable to their requirements.	8/31/2015	The Provost's Office has developed a series of dashboards for comprehensive data analysis of programs University-wide. The dashboards aggregate program and student data by year to measure success and provide metrics on curriculum, graduation rates, and student success, as well as a host of other administrative and advisement tools. These tools are made available to deans, chairs and advisors to help assist and guide students towards academic success.	10/1/2015	Salvador Hector Ochoa, Dean; Greg Heileman, Associate Provost
2015-02	<u>UNM Taos</u>	<u>Recommendation 2 - Enforce Reserve Policies and Procedures</u>	Prepare and maintain adequate supporting documentation for dedicated reservations. Reserves intended for specific purposes and are currently reported as discretionary should be designated as dedicated at the beginning of each fiscal year.	Assign dedicated categories with specific purposes for carry over reserves as per Policy UAPP 7000.	8/31/2015	UNM Taos completed their Categorization of Reserves for FY 2016. Internal Audit reviewed the listing of dedications made for FY 2016 in the amount \$2,887,257. Dedications were approved by management as required by UAPP 7000: Categorization of Reserves.	10/21/2015	Catherine O'Neill, Executive Dir, Br Campus
2015-02	<u>UNM Taos</u>	<u>Recommendation 4 - Social Security Numbers</u>	The UNM-Taos Business Office should not maintain social security numbers on any documentation. Social security numbers should be immediately disposed of once disbursements have been processed. The reason for any change in pay rates for disbursements should be properly documented, reviewed, and approved.	Implement procedures to eliminate social security numbers once disbursements have been processed. All Reimbursement and Departmental Invoices will be reviewed and updated to remove personally identifiable information and updates in payment rates will be documented, reviewed and approved.	9/30/2015	UNM Taos updated the forms to eliminate social security numbers. Internal Audit reviewed a completed form and noted that social security numbers are no longer included.	10/16/2015	Mario Suazo, Dir, Business Opns/Sm Branch; Thomas Duran, Business Manager
2014-12	<u>Office of Vice-President for Research</u>	<u>Recommendation 3 - Designation of Start up reserves</u>	Deans of all Colleges, Departments, and Centers should enforce UNM Reserve policy UBP 7000: Categorization of Reserves by designating start-up reserves as either "Committed" or "Dedicated."	Response from the Dean of the School of Engineering: An email to departments instructing them to categorize all faculty start-up funds as committed was sent 08/13/14. Once the Categorization of Reserves is completed, a review will be done to confirm that instructions were followed.  Response from the Dean of the College of Arts and Sciences: The College will inform all departments and programs that start-up funding promised to faculty members via Letters of Offer will be considered committed in the UAP 7000 Categorization of Reserves. This will be practiced at all levels from department and program level up to the Dean's level.	8/31/2015	Internal Audit reviewed the UAP 7000: Categorization of Reserves report, and all School of Engineering and College of Arts and Sciences start-up reserves have been designated as "Committed."	10/16/2015	Financial Analyst, School of Engineering; Financial Officer, College of Arts and Sciences.
2015-03	<u>Harwood Museum</u>	<u>Recommendation 3 - Deficit Reduction Plans</u>	The Museum's Director should develop a current deficit reduction plan which will eliminate the Museum's operating deficit in a reasonable time period.	By June 30, 2015, in consultation with the Harwood Board, the Director will develop a new deficit reduction plan that will be submitted to the Provost's Office and Office of Planning, Budget & Analysis for vetting and approval. The development of the deficit plan will be informed by the Harwood Board's fundraising strategies to address operating revenue shortfalls. This plan will be in keeping with standards established within Academic Affairs and reflect a reasonable time frame.	9/1/2015	Harwood developed a deficit reduction plan to eliminate its deficit over a nine year period. Internal Audit reviewed the deficit reduction plan and determined a nine year period is reasonable to eliminate the deficit.	10/16/2015	Dir, Harwood Museum

**Follow Up Report - Recommendation Implemented (Nov 2015 Open Session)**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Recommendation Action	Actual Implementation Date	Responsible Party
2015-03	<u>Harwood Museum</u>	<u>Recommendation 5 - Purchasing Policies and Procedures</u>	The Museum should obtain an approved purchase order prior to contracting and receiving goods or services.	All staff members who process purchasing and accounts payable transactions will be required to participate in a policy refresher session with the Unit Administrator 2 to ensure that lapses do not occur in the future.	8/31/2015	A policy refresher session was conducted during a staff meeting on June 24, 2015. Handouts were provided on the travel policies and the presentation was conducted by the Unit Administrator 3. Internal Audit reviewed the agenda and sign in sheet for the training.	10/16/2015	Lacy Cantu, Unit Administrator 3; Dir, Harwood Museum
2015-03	<u>Harwood Museum</u>	<u>Recommendation 6 - Supporting Documentation for Travel Disbursements</u>	Museum management should perform a thorough review of travel disbursements to ensure that payments are for a valid business purpose, properly documented, and have an accurate date of travel.	All staff members who process travel reimbursements will be required to participate in a policy refresher session with the Unit Administrator 2 to ensure that lapses do not occur in the future.	8/31/2015	A policy refresher session was conducted during a staff meeting on June 24, 2015. Handouts were provided on the travel policies and the presentation was conducted by the Unit Administrator 3. Internal Audit reviewed the agenda and sign in sheet for the training.	10/16/2015	Lacy Cantu, Unit Administrator 3; Dir, Harwood Museum

**Follow Up Report - Recommendation Pending (Nov 2015 Open Session)**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update	Actual Implementation Date	Responsible Party
2013-29	<u>Review of College of Education Operations</u>	<u>Recommendation 11 - Required University Training</u>	The Dean of the College of Education should work with the Office of the Provost and the Human Resources Department to ensure that all faculty and staff take the University's required annual training.	The new dean with the help of the COE Academic Operations Officer will request regular reports from HR of mandatory training completion statistics and then implement regular communications with Faculty and Staff to ensure that all faculty and staff comply with the required annual University training. Consequences will be implemented for those faculty and staff within the COE that do not comply.	12/31/2014	2/17/2015 – Internal Audit performed an analysis on faculty and staff required training and found that the College was not in compliance with policy for 2014. Therefore, the finding will remain past due until January 2016, when the calendar year 2015 training is verified. 07/30/2015 - Monthly reminders to COE employees that have not yet taken the annual training will be sent out to encourage participation. Department Chairs and Center Directors were also sent additional reminders to complete their required annual training. A monthly report will be generated by the COA in order to provide continuous monitoring.		Salvador Hector Ochoa, Dean; Susan Rhymer, Finance Officer
2013-10	<u>P-Card</u>	<u>Recommendation 2 - Implementation of new system to record and track hazardous chemicals and radioactive materials</u>	The Purchasing department and SRS should implement a system which effectively records the purchase of hazardous materials and radioactive materials, and provides all relevant information to SRS for tracking.	SRS purchased the Enterprise Re-Agent Manager (ERM) software and is implementing this software in five UNM Departments effective August 2013. This ERM software will replace ICID. ERM is a SciQuest Product that communicates with Banner. Purchasing and SRS are working as a team to populate the ERM software with data from Chemical and Research Laboratory Supplies (CRLS). SRS established a main campus Chemical and Laboratory Safety Committee and is working with the committee to attempt to implement ERM campus-wide. SRS needs the support of UNM management to promulgate policies to require the use of ERM software and the inventory of chemical and radioactive materials.	7/1/2015	Hazardous materials purchased through CRLS are barcoded in a spreadsheet which is sent to SRS twice every month, while hazardous material purchases through Lobomart in ERM are automatically entered into the ERM database for SRS tracking. The Purchasing department, through its Hazardous Chemicals and Radioactive Materials Purchasing & Tracking Program, is now requiring hazardous and radioactive material purchases made directly from a vendor using a P-card to be reported to SRS and HSC Radiation Safety respectively. SRS is currently attempting to implement a Chemical Hygiene Plan, which would require chemical purchases to be made through ERM since the purchased chemicals would be automatically entered into the ERM database. Although this would be the most effective method for tracking and monitoring hazardous chemicals and radioactive materials, UNM senior leadership would have to require all departments to purchase chemicals and radioactive materials through ERM approved vendors. Currently this requirement is not in place.		Carla Domenici, Int Dir, Safety & Risk Services
2013-01	<u>Review of College of Arts and Sciences Operations</u>	<u>Implementation of Process to Track Research Activities</u>	A process should be implemented that enables colleges to effectively track and monitor time that faculty members spend on research activities to help management determine if faculty members are meeting academic load requirements and workload guidelines.	To track faculty research activities, an RFP was created for the purchase of a scholarly productivity subscription service, which will have the ability to track faculty research activities. The products of three vendors responding to the RFP are being evaluated Fall 2014, and a decision on purchase is expected to be made by January 1, 2015. Actual implementation of the software is expected to be completed by December 15, 2015.	12/15/2015	Initial plans to implement a process for tracking faculty research could not be completed due to budget restraints for purchasing software for scholarly productivity subscription service, which has the ability to track faculty research activities. Instead, the Provost's Office will pull faculty research activities data together from available public sources such as Google Scholar.		Greg Heileman, Associate Provost; Chaouki Tanios Abdallah



**Follow Up Report - Recommendation Pending (Nov 2015 Open Session)**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update	Actual Implementation Date	Responsible Party
2013-15	<a href="#">Safeguards for Protecting Private Data- Service Providers and Contractors</a>	<a href="#">Recommendation 1 - UNM Information Security Program</a>	The CIO needs to implement the UNM Information Security Program University-wide.	Concur. The CIO will continue implementation of the Information Security Program with the advisory structure approved by the President. The CIO submitted a recommendation to the IT Governance Council UNM Policy 2560 (President, EVPs, and Chancellor) to create a University wide security council. The existing and operational UNM Information Security Program will be assigned to the appropriate advisory structure.	1/31/2016	TrustCC, an external security expert, is reviewing the Security & Privacy program this fall.		Gilbert Gonzales, Chief Information Officer
2013-15	<a href="#">Safeguards for Protecting Private Data- Service Providers and Contractors</a>	<a href="#">Recommendation 2 - University Information Security Function</a>	The President should give the CIO the explicit authority and responsibility to manage information security University-wide, including the decentralized computing services. The President should also ensure that the CIO has the budget to develop, implement, and enforce security policies.	Concur. The President's Office is working with the EVP for Administration, the Provost and EVP for Academic Affairs, and the Chancellor for Health Sciences on the appointment of an appropriate advisory structure. We will work with the EVP for Administration and the CIO to evaluate whether this office has sufficient budget and authority to develop, implement, and enforce security policies. The Information Security Office, through the CIO, has established a security management reporting mechanism and makes quarterly reports to senior management on the status of information security at UNM.	7/31/2016	The KSA report submitted June 22 acknowledged Security as an Enterprise concern. Budget, authority and advisory structures are yet to be assigned, so we are asking to move out the date to accommodate executive review. A proposal to establish enterprise information security is being developed for presentation to IT Executive Governance in this fiscal year.		Gilbert Gonzales, Chief Information Officer
2013-29	<a href="#">Review of College of Education Operations</a>	<a href="#">Recommendation 3 - Time to acquire a degree at UNM COE</a>	The Dean of the College of Education should work with Office of the Provost to ensure any redesign of the College addresses the Provost's recommendation for reducing minimum credit hours for degree programs.	A college-wide Curriculum Review has been underway since 2013; one objective of the review is to reduce the required number of credit hours in each bachelor degree program to 120 hours, or close to it. The NM PED requires 57 credit hours in core courses for teacher preparation programs. The PED is reviewing this requirement. The Early Childhood Education program (ECE) is well under way to restructuring the program into a 5 year degree program, and in compliance with regulatory and accreditation agencies.	6/30/2016	07/31/2015 - With the passage of SB 329 (Kernan's bill), the core requirements for college of education students has been reduced. While this provides additional flexibility with respect to our curriculum, it now requires a reworking of our initial licensure programs for submission to PED for approval. This will occur in fall 2015 for a spring submission for approval and implementation in fall 2016 in compliance with both this recommendation and SB 329.		Salvador Hector Ochoa, Dean
2013-29	<a href="#">Review of College of Education Operations</a>	<a href="#">Recommendation 6 - Residency School</a>	The Dean of the COE and the Provost office should consider developing a College of Education Teacher Preparation Residency School. Such a residency school could provide COE students with hands on training throughout their teacher preparation experience.	The College of Education will consider the Teacher Preparation Residency School as a part of the continuing re-imagining efforts and future direction of the College.	8/31/2016	07/30/2015 - A feasibility study of current COE field services models will be performed in FY16 to provide a focal point for discussion with Academic Affairs and other necessary parties to determine ongoing funding. There are currently no funds available to operate a residency school. However, by embedding faculty into the neighboring school districts to guide educator preparation, we are simulating as closely as we can a residency model.		Salvador Hector Ochoa, Dean

**Follow Up Report - Recommendation Pending (Nov 2015 Open Session)**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update	Actual Implementation Date	Responsible Party
2013-29	<a href="#">Review of College of Education Operations</a>	<a href="#">Recommendation 7 Field Services Assessments</a>	The College should consider establishing a coordinated clinical field service assessment program to effectively provide feedback while teacher candidates are conducting field service and to follow up with them after graduation. Consider changes in programs to include student field service experience earlier in the program/student experience and establish a program to assess the effectiveness of traditional field service.	The College established a Field Services Portal (the first of its kind in NM) for feedback between teacher candidates and supervisors during the entire field service experience. This portal undergoes continuous improvement to facilitate and enhance feedback and communication with candidates, staff and supervisors. The College also utilizes the TK-20 assessment system to collect observations on students' learning and can be accessed by our alumni to store their teaching and learning dossiers.  In addition, the Center for Education Policy Research is conducting a separate program evaluation of the Co-Teaching Collaborative model as part of its two-year pilot program (FY14 and FY15). FY14 is the first year for which this type of data is being gathered.	8/31/2016	07/30/2015 - The college plans development of a Fitness to Teach model during FY16 to provide feedback to students who are meeting expectant standards while doing their field services. Additionally, the College is utilizing the TK-20 system to collect longitudinal data to analyze the effectiveness of our program and field service component. This is in accordance with the requirements of the national accreditation agency (CAEP) for the College of Education. The effectiveness of these efforts will be evaluated as part of the annual reporting requirements of our national accreditation agency.		Salvador Hector Ochoa, Dean
2013-29	<a href="#">Review of College of Education Operations</a>	<a href="#">Recommendation 8 - Expand Field Service to Rural NM</a>	The Dean of the COE should work with the Provost's Office to develop a permanent funding model for field service, and explore expansion of the Co-Teaching Collaborative School model within the Teacher Education Department, to other departments within the College, and to rural areas of New Mexico.	The new COE Dean and the Provost will explore funding possibilities for Field Services, and further examine possibilities for expanding the Co-Teaching Collaborative School model in Teacher Education and other areas of the college. Rural areas of New Mexico will also be included.	8/31/2016	07/30/2015 - A cost analysis of all field services models in effect for AY15-16 will be performed to serve as a focal point for conversations with Provost and Budget offices.		Salvador Hector Ochoa, Dean
2014-08	<a href="#">IT Ticketing</a>	<a href="#">Recommendation 6A - Information Technology General Controls</a>	The Director of Ticketing Services should complete and implement key IT general controls procedures.	We concur. Procedures will be completed and implemented.	6/30/2015	Internal Audit has not yet reviewed the updated policies. This item will remain open until the Internal Audit review is completed.		Mark Koson, Assoc Athletic Dir/Ticket Svcs
2014-12	<a href="#">Office of Vice-President for Research</a>	<a href="#">Recommendation 2 - Sevilleta - Future Funding</a>	The University President should consider working with the Dean of Arts and Sciences to assess the viability of funding for Sevilleta, and to determine how best to address funding availability for the aging facility if they are in need of emergency repairs.	The President will direct the Provost to work with the A&S Dean to develop a plan by March 1, 2015 that addresses both deficit reduction and viability for the Sevilleta Field Station.	11/30/2015	Per the Dean of College of Arts and Sciences, a new Chairman of Biology will be starting August 1, 2015. It is in the best interest to wait for that chair to be on board and develop the plan. An extension was requested and granted to 11/30/15.		Mark Peceny, Dean; Chaouki Tanios Abdallah, Provost
2015-14	<a href="#">Cancer Center Portable Devices</a>	<a href="#">Recommendation 5 - Archived PHI</a>	The Chief Financial Officer of the CC should explore the feasibility of using the PACS system for archiving information.	UNM Cancer Center will investigate the possibility of utilizing a PACS system for archiving ongoing treatment and planning data.  In regards to existing archived storage on portable CDs, UNM Cancer Center is currently in the process of moving this data from the CD archives to a shared network folder. The transition of this data to the network folder to be completed by April 30, 2015.  In regards to archived storage on tape media, an RFP to be issued for the permanent archive of this media from tape to a networked server/folder. To be completed by June 30, 2015.	3/31/2016	Cancer Center is in the RFI stage, testing two vendor products to verify ability to perform archive storage. In the meantime items are no longer stored on CDs, rather on a Cancer Center drive that has limited access and is backed up regularly. Once the two vendors are tested, Cancer Center will move to retain one.		RODNEY MARTINEZ, Chief Financial Officer: UNM Cancer Center

**Follow Up Report - Recommendation Pending (Nov 2015 Open Session)**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update	Actual Implementation Date	Responsible Party
2015-02	UNM Taos	<u>Recommendation 1 - Develop a Comprehensive Business Operations Manual</u>	Develop and implement a comprehensive business operations manual that outlines policies and procedures for specific business functions. Consider adding resources to the business office to strengthen internal controls within the accounting function.	Develop comprehensive business and IT security policies and procedures modeled in part on branch operations for UNM Valencia and Gallup. Training of Business Office staff will also be part of the implementation. The addition of a full-time employee will be implemented with the start of the new fiscal year of July 1, 2015.	12/15/2015	UNM Taos is in the process of drafting business policies and procedures for the branch. The Business Office has recently moved and the Branch's new Administrative Officer is responsible for editing and drafting policies. Management believes the corrective action will be implemented by the target date of December 15, 2015.		Mario Suazo, Dir,Business Opns/Sm Branch; Thomas Duran, Business Manager; Unit IT Support Manager
2015-02	UNM Taos	<u>Recommendation 3 - Enforce Cash Management Training</u>	All UNM-Taos employees that handle, or have access to, cash should take Cash Management training.	Schedule training for regular employees and work studies involved in Cash Management functions as per UAP 7200.	12/15/2015	All current staff and student employees with cash handling duties have completed the required training. Any new student staff within the snack bar will be required to complete the training as part of the new employee orientation. Corrective action needs to be verified by Internal Audit.		Mario Suazo, Dir,Business Opns/Sm Branch; Thomas Duran, Business Manager
2015-02	UNM Taos	<u>Recommendation 6 - Develop Policies and Procedures for Employer Issued Smart Phones</u>	In addition to UAPP 7710, UNM-Taos should further develop policies and procedures that require smart phones to be tagged, monitored, and inventoried.	A detailed inventory will be conducted on employee issued cell phones, a property ID tag or other suitable identifier will be assigned to each phone and use levels monitored on a quarterly basis. The Process for identifying the phone hardware serial numbers will be developed by the Business Office and IT departments. The Business and IT Departments will coordinate a sign out process in which individuals issued phones will acknowledge receipt, and get a handout with basic security requirements for using the phones, and procedures for enabling remote wiping by the employee being issued equipment. The procedures developed will adhere to guidelines in UAPP 7710.	12/31/2015	A listing of University-issued cell phones has been compiled and a policy has been drafted related to required training and appropriate use. Internal Audit received a copy of the draft cell phone policy. However, UNM Taos's IT Manager has resigned, and the branch is still in the process of tagging smart phones. Management has requested to extend full implementation to December 31, 2015.		Mario Suazo, Dir,Business Opns/Sm Branch; Unit IT Support Manager
2015-02	UNM Taos	<u>Recommendation 8 - Develop General IT Security Policies and Procedures</u>	UNM-Taos IT Department should document IT security policies and procedures, which enforce procedures for regular back-up and off-site storage of IT systems, developing a disaster recovery plan, and encrypting computers issued to employees.	UNM-Taos IT will develop an operations manual documenting IT security policies and procedures. Procedures will be modeled on those implemented at UNM-Valencia and Gallup. The IT department has already started developing the process for backups and offsite storage, and will identify disaster recovery procedures, test them regularly once the backups are working as expected. Encryption will be implemented on an ongoing basis for laptops assigned to faculty and staff.	12/15/2015	Work has commenced to address off-site storage issues. The UNM Taos IT Department has recently lost two key personnel including the IT Manager. Once a new IT Manager is hired, a policies and procedures manual will be developed. Management believes corrective action will be implemented by the target date of December 15, 2015		Mario Suazo, Dir,Business Opns/Sm Branch; Unit IT Support Manager
2015-02	UNM Taos	<u>Recommendation 9 - All UNM Taos Employees Should Take Required Training</u>	All UNM Taos faculty, staff, and student employees should take the required annual training courses.	Determine which faculty, staff and students employees are required to the take the training. Develop a communication mechanism to inform and remind those who need the training and provide notification to supervisors.	12/31/2015	UNM Taos management believes that annual trainings are not required for part-time temporary faculty or student employees according to UNM's OEO. The HR Manager will pull a listing of all staff and full-time faculty who have not completed the required trainings and communicate the deadlines to both the employee and supervisor. Supervisors are also urged to review employee learning history on Learning Central to ensure compliance. Required training for temporary and part-time staff, faculty, and students is being addressed in a current audit.		Catherine O'Neill,Executive Dir,Br Campus; Debra Martinez, HR Administrator 2

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Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update	Actual Implementation Date	Responsible Party
2015-03	<u>Harwood Museum</u>	<u>Recommendation 1 - Governance</u>	The Office of the Provost should review the current Resolution, RPM, and UAPP policies, and provide the Harwood Board, the President, and Board of Regents with the recommended changes to the Resolution and both policies to clarify roles and responsibilities of these parties. This will create an effective and efficient governance structure that will provide for operational and financial accountability for the Museum, and clear reporting and supervisory responsibilities for the Director.	The Provost will work with the Office of the President and the Director of the Policy Office to draft revisions to UAPP that provide an effective and efficient governance structure for Harwood Museum that will provide for operational and financial accountability for the Museum, and clear reporting and supervisory responsibilities for the Director.	12/31/2015	The President's Office, working closely with the Provost's Office, has proposed amended UNM policies for the UNM administration's approval. The revision plan will be discussed with the Harwood Board to create a structure that best fits the interests of the Museum and UNM's requirements.		Chaouki Tanios Abdallah, Provost /Exec VP for AA; Amy Wohler, Chief Of Staff/Office Of Pres
2015-03	<u>Harwood Museum</u>	<u>Recommendation 7 - Art Collection Record Keeping</u>	Harwood should (1) complete data entry of art collection items that are missing critical information, such as value and loaned items from other museums; (2) clean up duplicate data resulting from the database migration; (3) ensure the collection records are reviewed by the Director periodically; (4) report accurate value for fine art insurance coverage to UNM Safety and Risk Services based on data generated from the complete and accurate database.	Incoming and outgoing loans have been tracked in the new database since its August 1, 2014 launch. The previous database did not have that capability. By November 1, 2015, all data entry of collection items missing critical information, including value, when that information is available and clean-up of duplicate data entry items will be complete. Beginning immediately, the director will review collection records on a quarterly basis. A current, accurate valuation of the Harwood's entire collection will require the engagement of a professional appraiser. This is a significant expense that the Harwood's operating budget cannot currently support. The timeline for completing the collection valuation will be informed by the Harwood Board's fundraising strategies to address operating revenue shortfalls.	12/31/2016			Dir, Harwood Museum
2015-03	<u>Harwood Museum</u>	<u>Recommendation 8 - Art Collections Inventory</u>	Harwood should complete a formal physical inventory for its collection items, maintain current inventory records, and notify Inventory Control of its certified inventory results within a year.	In keeping with professional best practices, the director will create a narrative description of protocol and timelines for inventory control. This information will be incorporated into the Harwood's Collections Management Policy. The new protocol and policy will be implemented by November 1, 2015. A formal physical inventory of the museum's 4,900 object collection will require additional funding, in order to support two temporary Curatorial Assistants who will conduct the inventory under the guidance of the Curator of Collections and Exhibitions. If new funding is identified by the Harwood Board, the inventory will be completed by May 1, 2017, in keeping with the American Alliance of Museums' recommendation that formal inventories take place every ten years. In the event additional funding to hire two new temporary employees is not forthcoming in FY16, the Director will work with UNM Human Resources to undertake a staffing analysis to ascertain whether a staffing reorganization could shift existing staff resources to the task of completing an inventory within one year as recommended.	5/1/2017			Dir, Harwood Museum

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Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update	Actual Implementation Date	Responsible Party
2015-03	<u>Harwood Museum</u>	<u>Recommendation 9 - Museum Security</u>	Harwood should develop and enforce a written security plan and work with UNM Human Resources to ensure that the existing employee who is authorized to work in the controlled area receives an appropriate background check.	In keeping with appropriate security protocol for museums, the director will develop and enforce a security plan that will include, among other things, policy and procedures relating to a schedule of keys. Harwood is currently working with Human Resources to clarify and streamline procedures relating to background checks for Harwood Museum of Art employees. Our preference is that a background check be a condition of employment for every museum position.	9/30/2015	Harwood's Lead Facilities Tech is working on security policies and procedures. Harwood has not received a background check for the existing employee who is authorized to work in controlled areas. Management believes the individual will only be employed with the Museum until September 30, 2015, and now requires a pre-employment background check for that position going forward. Management has requested an extension to implement the corrective action for this recommendation until September 30, 2015.		Dir,Harwood Museum
2015-03	<u>Harwood Museum</u>	<u>Recommendation 11 - Collections Management Policy</u>	Harwood should ensure its Governing Board obtains the UNM Board of Regents' approval for the permanent collections, and its management obtains the Harwood Collections Committee's approval for the study collections. Harwood should place a duplicate copy of its database with the Registrar of the University of New Mexico as required by the established policy.	These inconsistencies will be addressed by revising the Harwood's Collections Management Policy. The UNM Board of Regents Resolution establishing the Harwood's Governing Board delegates authority to that Governing Board for "the governance, oversight, management and operation of the Harwood Museum." Since objects accepted into the Harwood's Study Collection are not accessioned or part of the Harwood's permanent collection, they do not require Collections Committee or Governing Board approval. A duplicate copy of the Harwood's collections management database is stored off-site. Beginning June 1, 2015 we will also store a copy of that database with the Registrar of the University of New Mexico.	12/31/2015	Harwood management revised the Collections Management policy, removing a portion of Section B.2 stating, "The Governing Board will then recommend the accession(s) to the University of New Mexico Board of Regents, which has the final authority." Although the Museum's governing board approved the revised policy, the 2007 Board of Regents resolution section 3.B.2 states, "The Harwood Board will: Prepare and submit for the Regents' approval a proposed policy for accessioning and deaccessioning certain categories of tangible gifts that meets the requirements of UNM Policy 7710: Gifts of Tangible Personal Property." In addition, a copy of the collection database has not been submitted to the UNM Registrar. Management wishes to revisit the revised the Collections Management policy to ensure requirements are clearly written and plans to get the policy approved by the UNM Board of Regents. An extension has been requested to December 31, 2015.		Dir,Harwood Museum
2015-03	<u>Harwood Museum</u>	<u>Recommendation 16 - Required Annual Training</u>	All Museum employees should take the required annual training courses.	On October 1 of each year, the Director or her/his designee will request a report from Human Resources on individuals who have not yet completed their annual training and then track and enforce completion with the goal of 100% compliance by December of 2015 and each year thereafter.	10/1/2015	Management recently requested a report from HR on individuals who have not completed their annual training and will follow through to make sure each employee completes the required training.		Dir,Harwood Museum
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 1 - Payroll Adjustment Codes</u>	The University Controller's Office should revise the adjustment code forms and explanations of the causes of the adjustments to clarify the causes, conditions, and responsible parties creating the adjustments.	Payroll will work with HR and EDCs to identify the needed enhancements. Payroll will work with FSMIT to add the enhancements to the report. Payroll will assess options for notifying departments of their adjustments.	6/30/2016			Elizabeth Metzger,University Controller

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Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update	Actual Implementation Date	Responsible Party
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 2 - Payroll Adjustment Late Paperwork Training</u>	The University Controller's Office should develop mandatory training on business practices, required processes, and meeting deadlines aimed at reducing late filing of employment paperwork, EPAFs, payroll adjustments, and employee accounts receivable.	Payroll will work with HR and EDCs to improve communication and training. Adjustments are very heavily tied to the initial job setup. HR and the EDCs will need to partner with Payroll to provide the applicable training for each step of the required processes, and support from the University Provost will be needed to include Deans and Chairs in the mandatory training.	6/30/2016			Elizabeth Metzger, University Controller
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 3 - Administrative Fee</u>	The University Controller's Office should consider charging an administrative fee to departments that submit late EPAFs or other employment documents, as well as for causing unnecessary payroll adjustments.	Payroll will assess options for a fee structure but would like to first determine the successful implementation of the remaining recommendations within this document, especially to identify the root causes of adjustments. Payroll also needs to see how the Talent Management Suite implementation impacts processes. The fee structure will be applied accordingly to departments, HR, and EDCs as applicable.	1/1/2017			Elizabeth Metzger, University Controller
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 4 - Develop a Policy to Ease the Administrative Burden</u>	The University Controller's Office should work with the UNM Policy Office to develop (or amend) a policy to allow de minimus write-offs in order to ease the administrative burden of collection when the cost of collection exceeds the amount to be collected.	Payroll will submit revisions to the Policy Office. These revisions will depend on the analysis and corresponding direction taken in Recommendation 5 below.	3/31/2016			Elizabeth Metzger, University Controller
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 5 - Automated Tracking of Accounts Receivable</u>	The University Controller's Office should research tracking of overpayments in the Banner Accounts Receivable module as a means to ease the administrative burden of manually tracking employee receivables.	Stale dated receivables will be written off. The Banner Accounts Receivable module will be assessed for tracking overpayments and is then intended to be utilized to track overpayments that require repayment of at least 2 pay cycles for that employee.	3/31/2016			Elizabeth Metzger, University Controller
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 6 - Assess One Source Portal</u>	UNM HR should work with OFAS to assess the impact of new processes being implemented, especially Talent Management, on the hiring process instructions detailed in the One Source Information portal.	HR IT will work with the various Employment Data Centers (EDCs) to determine the current usage of the OneSource personnel action portal and to review the current content for accuracy of information. The EDC Team will then determine if it is appropriate to continue with the maintenance of the OneSource Portal and if so, develop an action plan for updating the OneSource content to reflect changes in hiring processes to coincide with the TMS implementation. If it is determined that OneSource should not be maintained then the EDCs will provide a recommendation to Administration on the appropriate mechanism to convey the hiring processes to departments.	1/1/2016			Dorothy Terese Anderson, Vice President, Human Resources
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 7 - OFAS Adjustment Email Notification</u>	OFAS should work with UNM IT to adopt an EPAF email notification system similar to the one developed by HR IT for UNM Staff.	OFAS will take the lead in soliciting IT's support to implement email notifications for faculty EPAFs before the end of the fall semester. OFAS will not implement all email notifications given their lack of resources and time to do so until the staff process is fully tested, implemented and assessed. OFAS will work with HSC and SOM Faculty Employment Areas.	1/1/2016			Theresa Ramos, Dir, Faculty Employment & Svcs; Carol Parker, Sr. Vice Provost

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Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update	Actual Implementation Date	Responsible Party
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 8 - OFAS to Continue Automation of Processes</u>	OFAS should expedite the transition to automated processing of contract renewal processes, and develop a time line to coincide with implementation of Talent Management. OFAS should work with UNM IT to further develop EPAF processes for employment transactions that are not currently using EPAFs.	June 30, 2016: OFAS will work with IT and HSC Faculty Employment Areas to develop additional EPAFs to automate existing paper employment transactions.  July 1, 2015: The paperless contract renewals was implemented Main and Branch Campus Faculty.  January 30, 2016: OFAS will work with HSC and SOM Faculty Employment Areas to utilize Talent Management for automating onboarding process for new hires with an integration of employee information from TM to Banner. However, fall hiring activity for AY 2016-17 will have started prior to the implementation of TM for Main and Branch Campuses; therefore, there will be delays if fully utilizing TM for Main and Branch Campuses until Spring/Summer 2016. All three faculty employment areas are and will continue to participate in the TM project.	6/30/2016			Theresa Ramos,Dir, Faculty Employment & Svcs; Carol Parker, Sr. Vice Provost
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 9 - OFAS to Work with Payroll Department</u>	OFAS should work with the Payroll Department to integrate their new processes with payroll department processes, work out kinks, discuss issues, and solve potential problems with the rollout of the new system.	OFAS will continue to collaborate with Payroll to complete vital error reports related to employment transactions; continue to meet to address gaps in the understanding of faculty related projects and/or to request their support in testing automation as needed.	1/30/2016			Theresa Ramos,Dir, Faculty Employment & Svcs; Carol Parker, Sr. Vice Provost
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 10 - HSC to Develop Additional EPAFs</u>	HSC should work with UNM IT and UNM HR to further develop EPAF processes for employment transactions that are not currently using EPAFs.	The HSC Faculty Contracts Office will help develop ideas and implement new EPAFs with UNM HR and UNM IT for faculty employment transactions not currently using EPAFs. This is dependent on UNM IT programming the EPAFs into Banner.	6/30/2017			Michael Schwantes,Dir, Fin Syst & Rstr Acctg
2015-01	<u>Payroll Follow-Up Audit</u>	<u>Recommendation 1A - Required Training - 2015-01-A Stand Alone Report</u>	The University's President should direct the Human Resources Department, the Office of Faculty Affairs and Services, HSC Faculty Contracts, SOM Office of Academic Affairs, and Graduate Studies to work with the UNM Policy Office to revise Policy 3290, clarifying that all University employees and academic volunteers must take mandatory training courses.	The President will direct appropriate offices to identify a mechanism to provide and track mandatory training to all employees, and will develop a mechanism to hold employees and managers responsible for compliance. Once the feasibility of expanding training has been verified, these offices will work with the UNM Policy Office to make appropriate revisions to UAP 3290 to reflect these changes.	3/31/2016			Robert George Frank,President; Kevin Stevenson, Strategic Planner

**Follow Up Item from Prior Meetings - Clery Act**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update/Recommendation Action	Actual Implementation Date	Responsible Party
2014-04	Clery Act	<u>Recommendation 1 - Organizational Structure and Administrative Function</u>	A. The University President should consider establishing the position of Clery Coordinator whose sole responsibility is Clery Act compliance and oversight. The Clery Coordinator should be empowered to enforce Clery Act compliance. B. The University President should establish a Clery Act Compliance Committee with appropriate representation from the campus community. Using the best practices provided earlier, the committee should be tasked with developing an organizational structure for compliance with, coordination, and communication of Clery Act requirements. C. The Clery Coordinator working with the Clery Act Compliance Committee should develop a formal UAPPM Clery Act Compliance policy. D. The University President should notify the entire campus community that Clery Act compliance is mandatory, and all are responsible for knowing their roles and responsibilities for reporting and keeping the campus safe.	A. An Interim Clery Coordinator at UNMPD has been assigned, effective August 1, 2014 for FY15. The Director of Office of Equal Opportunity (OEO) will develop a budget request for FY16 that includes Clery reporting to OEO by June 30, 2015. The Interim Coordinator will work with the UNM compliance office and the UNM policy office to develop policies and procedures (by June 30, 2015) in consultation with the Clery Compliance Steering Committee. B. A Clery Act Steering Committee was appointed August 1, 2014. C. The Steering Committee will work with the UNM policy office to develop a policy by June 30, 2015. A meeting was held with all individuals on the Audit "Clery Organization Chart" on May 7th in the President's conference room. Each of those supervisors agreed to communicate to their direct reports. In addition, after (C.) is completed, the policy will be included in the President's communication by June 30, 2015. The University President will issue a memo to notify the entire campus community that Clery Act compliance is mandatory- to be completed by September 15, 2014.	1/31/2016	A. Cleared - Hired the Clery Coordinator in August, 2015. B. Cleared - The Clery Steering Committee is meeting; verified by review of meeting minutes. C. Revised due date to 12/31/15. Per the Clery Coordinator, work is in progress with the Policy Office. D. Revised due date to 1/31/16. Per the Clery Coordinator, the target date is still current, once the policy is drafted, this portion will be completed.		Amy Wohlert, Chief Of Staff/Office Of Pres
2014-04	Clery Act	<u>Recommendation 2 - Geography - Clery Act Locations</u>	A. The University President must require the Clery Coordinator to assign the responsibility for determining the University's Clery geography. B. The University President should require that the Clery Coordinator ensure development of written policies and procedures that include adequate internal controls to accurately define, document, and update the Clery geography annually.	A. Delegated to the Provost's Office from the President's Office via email communication on August 12, 2014. B. Delegated to the Provost's Office. The Interim Clery Coordinator will work with the Provost's office and the UNM policy office to develop written policies by June 30, 2015.	1/31/2016	A. Revised due date to 12/31/15. B. Revised due date to 1/31/16. It is understood that the Clery Coordinator will complete a data dump of spring 2015 class locations by 12/15/15 and a data dump of fall 2015 class locations by 2/28/16. That information will define Clery Geography for the 2015 ASFSR that will be completed by October 1, 2016. The procedures for completing the dump will be documented during the process.		Amy Wohlert, Chief Of Staff/Office Of Pres
2014-04	Clery Act	<u>Recommendation 4 - Campus Security Authorities</u>	The University President or Clery Coordinator should designate CSAs, the Clery Coordinator should incorporate CSA policy into Clery Act Policy, the policy should be included in the Student Activities Handbook, and the CSA should sign signifying awareness of policy.	The Interim Clery Coordinator will gather a confirmed response from each CSA for reporting and will obtain a signed form from each CSA stating they are aware of their responsibilities. The OEO website will include this list of CSAs by June 30, 2015. The policy developed will be included and coordinated in the Student Organization Handbook - to be completed by June 30, 2015.	12/31/2015	Portion 'A' is cleared; The Interim Clery Coordinator worked to notify all CSA's of their responsibility to register as a CSA and complete the training. The training will only be available via the UNM Police web page.  Portion 'B' is cleared; CSA list is posted to OEO web page.  Portion 'C' due date has been revised to 12/31/15		Amy Wohlert, Chief Of Staff/Office Of Pres
2014-04	Clery Act	<u>Recommendation 6 - Validation of Crime and Disciplinary Statistics</u>	The University President should require the Clery Coordinator to develop written policies and procedures, including adequate internal controls for documenting, tracking, and verifying and reporting crimes and disciplinary actions for all University reporting departments. Record retention requirements should also be included in the written policies and procedures.	The Interim Clery Coordinator will work with the UNM Policy Office to develop a policy on double counting and reporting. To be completed by June 30, 2015.	12/31/2015	Revised the due date to 12/31/15. Per the Clery Coordinator, he is working with the Policy Office to develop the process.		Amy Wohlert, Chief Of Staff/Office Of Pres



**Follow Up Item from Prior Meetings - Clery Act**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update/Recommendation Action	Actual Implementation Date	Responsible Party
2014-04	Clery Act	<u>Recommendation 7 - Validation of Crime and Disciplinary Statistics</u>	The EVP for Finance and Administration should instruct the UNMPD Chief to develop adequate training for all housing facility personnel, and the Dean of Students' Conduct Officer to ensure adequate tracking and documenting of incidents.	The Lieutenant at UNMPD is developing a lesson plan that will be provided to all housing facility personnel and the Dean of Students' Conduct Officer on tracking and documenting reported incidents. The training will be accessible through the UNM Learning Central which will provide greater outreach to UNM personnel.	10/31/2015	Revised due date to 10/31/15.		Kevin McCabe,Dir,Univ Scty/Chief of Police
2014-04	Clery Act	<u>Recommendation 8 - Validation of Crime and Disciplinary Statistics</u>	The Provost should require that all student housing facility personnel responsible for Clery crime reporting and disciplinary incidents, and the Dean of Students' Student Conduct Officer: meet monthly with the UNMPD to reconcile statistics; receive proper training from UNMPD; and maintain adequate documentation to substantiate disciplinary statistics submitted to UNMPD and submitted to ED. The Provost should also require all Clery incidents occurring at student housing facilities be coordinated by the Dean of Students' Student Conduct Officer. Student housing facilities must still maintain adequate documentation for statistics submitted to UNMPD.	The Provost will direct the VP for Student Affairs, AVP for Student Life, and the Student Conduct Officer to work with the Clery Coordinator and ASFSR officials to develop an implementation plan to meet these requirements.	3/31/2016	Recent correspondence from the Clery Coordinator indicated that monthly reconciliations were not feasible; it would be best to coordinate reconciliations with semesters. Therefore, the reconciliations will be done at the completion of the semesters.		Melissa Vargas,Strategic Planner
2014-04	Clery Act	<u>Recommendation 9 - Validation of Crime and Disciplinary Statistics</u>	The Chancellor for Health Sciences should inform the Chief Executive Officer for Health Systems to require that the Chief of Security: meet monthly with the UNMPD to reconcile statistics; receive proper training from UNMPD on how to categorize a Clery crime; and adequately document the outcome of the incident.	The UNMH Chief of Security is working with UNMPD for Clery reporting and will be meeting quarterly to reconcile reports. As for the training, UNMPD is working on developing training that will be available via learning central.	12/31/2015	IA informed UNMPD that the reconciliation process was not thorough and that the annual reconciliation process needs to be documented. IA will review the 2014 HSC to UNMPD crime report reconciliation and verify that the process is formally documented. Revised due date to 12/31/15.		Kevin McCabe,Dir,Univ Scty/Chief of Police
2014-04	Clery Act	<u>Recommendation 14 - Missing Student</u>	A. The EVP for Academic Affairs/Provost should publish the missing student policy, B. require UNM Residence Life & Student Housing to implement adequate internal controls and access to missing student contact, and C. require Casas del Rio and Lobo Village to receive training on missing student requirements.	A. The Provost will send a memo to VP for Student Affairs and Dean of Students to write a policy (if it does not already exist) and to publish it in a prominent place. B. The Provost will send a memo to the VP for Student Affairs and AVP for Student Life to meet these directives. C. The Provost will send a memo to VP for Student Affairs and AVP for Student Life to meet these directives.	10/31/2015	A. Cleared; IA reviewed Pathfinder and noted the Missing Student policy is published under "other policies." B. Revised to 9/30/15. C. Revised due date under consideration.		Melissa Vargas,Strategic Planner

**Follow Up Item from Prior Meetings - Clery Act**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update/Recommendation Action	Actual Implementation Date	Responsible Party
2014-04	Clery Act	<u>Recommendation - 15A Emergency Evacuation Plan</u>	The EVP for Finance and Administration should require that the Director of SRS complete the annual Campus-wide evacuation plan, communicate it to the Emergency Operations Committee (EOC), and test it annually. The EVP for Finance and Administration should require the Director of SRS have a comprehensive set of evacuation plans for every building on campus, review campus structure yearly to identify new buildings, and ensure that those buildings have an adequate evacuation plan.	Evacuation maps will be posted by April 30, 2015. Campus evacuations/fire drills will be organized and completed by December 31, 2015. SRS will be working to organize and implement fire drills for all buildings, including branch and satellite campuses, to insure that designated evacuation procedures are being followed. This should include timely and complete evacuation following the correct route to the designated muster point. SRS suggests that the task of evacuating every building on campus should be re-directed to UNM PD and EOC. SRS can support this effort in its role as an occupational safety partner, but it is not equipped to evacuate the campus for all situations. SRS has initiated the design and posting of evacuation plans in all buildings. SRS will strive to complete this project by the Target Completion Date.  SRS is not currently staffed or trained to prepare or to lead the development of a campus-wide evacuation plan. SRS could, with the appropriate support and funding, hire an individual with the required background to lead this effort. Nonetheless, the preparation of campus-wide evacuation plans would require specialized assistance from vendors/contractors.	12/31/2015	Per analysis from University counsel, a campus-wide evacuation plan is not necessary. Therefore, that portion of the recommendation will be closed. The remaining item will remain open until IA can confirm that SRS has completed individual building evacuation plans and drills.		Carla Domenici, Int Dir, Safety & Risk Services
2014-04	Clery Act	<u>Recommendation - 15B Emergency Evacuation Plan</u>	The Chancellor for Health Sciences should require the Chair of Emergency Medicine to instruct the Emergency Manager to communicate Emergency Response procedures annually to students, staff and faculty.	We met with the Employee and Occupational Development office of the UNM Human Resources Department to discuss the inclusion of Emergency Response Procedures in an annual training format. Using the Learning Central platform and the Basic Annual Safety Training (BAST) model, we feel that this would be the best way to deliver annual training and to quantify those efforts. We are meeting on August 13 with the Safety and Risk Services Department to assess their willingness to add these procedures to their already required BAST. This would be the most efficient way for us to implement this requirement for Staff and Faculty, with an implementation date of January 1, 2015.  Students are not in the Learning Central platform, and could not be addressed in this manner. We believe that the Provost's Office should determine how to push this information out to them. We might suggest, however, that some type of "banner" be added to my.unm.edu which would require students upon their first login to acknowledge Emergency Response Procedures similar to a "Terms of Service" agreement.	3/31/2016	Revised due date to 3/31/16.		Byron Edward Piatt, University Emergency Manager; Melissa Vargas, Strategic Planner

**Follow Up Item from Prior Meetings - Clery Act**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update/Recommendation Action	Actual Implementation Date	Responsible Party
2014-04	Clery Act	<u>Recommendation 16 - Fire Drills</u>	The EVP for Finance and Administration should instruct the Director of SRS to work with UNM Residence Life and Student Housing, Casas del Rio, and Lobo Village to ensure students are educated on safe and proper evacuation procedures. The Director of SRS should monitor all housing facilities to ensure facility managers are conducting required fire drills.	SRS will ensure that students are thoroughly educated on safe and proper evacuation procedures. SRS will continue to organize fire drills in cooperation with facility managers. SRS will work with the property managers for Casas del Rio and Lobo Village to collect their statistics and documentation for submission. SRS met with the Regional Vice President for American Campus Communities in March 2014 and was informed that the company would conduct fire drills and maintain documentation. It was agreed that SRS would collect the data for Clery Act reporting purposes. SRS does not have jurisdiction over the fraternity and sorority houses as they are private property.	12/31/2015	2/16/15 - Verified that SRS is keeping documentation of scheduled fire drills at all student housing facilities. Fire drills are planned a year in advance and coordination is taking place with facility managers as per documentation kept on hand at SRS. The only outstanding item is to verify that students are thoroughly educated on safe and proper evacuation procedures. Per SRS, SOP for Clery Compliance SRS is to collect documentation of the training on a semester basis.		Carla Domenici, Int Dir, Safety & Risk Services
2014-04	Clery Act	<u>Recommendation 18 - Fire Drills</u>	The University President should direct the Executive Administration to work with the Emergency Manager to include emergency response training into new student orientation and all areas of new employee orientation and monitor Basic Annual Training courses completion rates to increase the rate to close to 100%.	New student orientation should include emergency response training. Plan for education by June 30, 2015. Plan for universal education implemented by June 30, 2015.	8/31/2015	New Student Orientation (NSO) included emergency response training. Internal Audit received correspondence from the President's Office and copy of information provided at NSO.	10/12/2015	Amy Wohler, Chief Of Staff/Office Of Pres
2014-04	Clery Act	<u>Recommendation 19 - Separate Campus Designation</u>	The University President should instruct the Special Assistant to the University President for Branch Affairs to require UNM West issue its own Annual Security Report and comply with all Clery Act requirements.	The President's Office has instructed the Branch Campus Director to complete the report.	6/30/2015	IA received a decision on 8/11/15 from University Counsel (UC) and University Policy Office stating that UNM West is not to be considered a branch campus. According to UC, UNM West does not meet the criteria of being a branch campus for Clery reporting purposes because it does not have an organized program of study. IA reviewed the UNM West website and noted that the site indicated "Degree completion programs are now available at UNM West! and include: Business Admin, Nursing, Liberal Arts, Elementary Ed, Emergency Medical Services, Sociology, Psychology, Criminology and Communication." IA inquired them if UNM programs can be completed by attendance at UNM West or if attendance at UNM Main campus was required. IA was told that there are some programs that are attainable by 100% attendance at UNM West. At this time it appears that there is a difference of opinion. If UC is willing to assume the risk of the US Dept. of Ed. differing in opinion, this recommendation will be passed. Per IA Director, close the recommendation based on an email from UC.	10/12/2015	Amy Wohler, Chief Of Staff/Office Of Pres

**Follow Up Item from Prior Meetings - Clery Act**

Project Code	Project Name	Recommendation Title	Executive Recommendation	Response	Estimated Implementation Date	Last Status Update/Recommendation Action	Actual Implementation Date	Responsible Party
2014-04	Clery Act	<u>Recommendation 20B - Branch Campus Reporting</u>	The University President should instruct the Special Assistant to the University President for Branch Affairs work with the Clery Coordinator to develop written policies and procedures for branch campus Clery Act reporting and oversight. In addition, branch campuses should be required to correct requisite statistics that are in error and branch campus personnel should be required to attend training.	The President has scheduled a meeting on August 25, 2014 with Branch campus directors. To be completed by June 30, 2015.	12/31/2015	Revised due date to 12/31/15.		Amy Wohlert, Chief Of Staff/Office Of Pres
2014-04	Clery Act	<u>Recommendation 21 Report Publication and Distribution</u>	A. The EVP for Academic Affairs/Provost should instruct the Dean of Students to include availability of the ASFSR in student orientation. B. The EVP for Academic Affairs/Provost should instruct faculty who hire staff to ensure that prospective faculty are made aware of the availability of the ASFSR on the hiring web page or in the application. In addition, the availability of the ASFSR should be included in new faculty orientation.	A. The Provost will send a memo to the VP for Student Affairs and AVP for Student Life to meet these directives. B. The Provost will send a memo to all faculty administrators to meet these directives. Additionally, new faculty orientation will be modified to include information about the Clery act and the availability of the ASFSR.	9/30/2015	The Provost's Office provided a copy of the information packet given to new faculty at New Faculty Orientation in August 2015. The packet contained a copy of the most recent ASFSR.	10/12/2015	Melissa Vargas, Strategic Planner
2014-04	Clery Act	<u>Recommendation 25 - IT Application Controls</u>	The EVP for Finance and Administration should require the UNMPD Chief to develop its own written policies and procedures. UNMPD should ensure their IT backups are stored in a secure off-site location.	Policies and procedures have been written to address the Department's Information Technology (IT Unit). Included in the policy is the issue of proper segregation of IT personnel duties and the storage of back-up data in secure off-site locations. (Policy Number 82.1.6) UNMPD is in the process of working with UNM IT to identify the place and means to back-up data. Policies and procedures have also been written regarding a disaster plan for the dispatch center. The plan provides direction to all personnel if the dispatch center goes down. (Policy Number 81.3.2a).	12/31/2015	Partially completed. Internal Audit verified that UNMPD has developed its own written IT policies and procedures on July 14, 2014 for the dispatch center disaster plan and response as well as proper segregation of duties. According to UNMPD IT personnel, UNMPD will have its back-up data stored in secure off-site locations by the end of July 2015. UNMPD requested an extension to upgrade servers and associated backup software systems.		Kevin McCabe, Dir, Univ Scty/Chief of Police
2014-04	Clery Act	<u>Recommendation 26 - IT Application Controls</u>	The EVP for Academic Affairs/Provost should require UNM Housing to develop its own written IT policies and procedures.	The Provost will send a memo to the VP for Student Affairs and AVP for Student Life to meet these directives.	11/30/2015	Revised due date to 11/30/15.		Melissa Vargas, Strategic Planner

**Internal Audit Director's Status Report  
Audit and Compliance Committee Meeting  
November 5, 2015**

## ACTION ITEMS

**Audit Committee Meeting Calendar for FY2016.** The Committee meets at 9:00 AM in the Roberts Room unless otherwise specified. Proposed meeting dates for FY16 are:

March 3, 2016

May 5, 2016 (Entrance Conference for FY16 External Audit)

**FY15 External Financial Audit.** KPMG, Moss Adams, and Liz Metzger, University Controller will present the external audit report to the committee for approval of submission to the State Auditor's Office.

## INFORMATION ITEMS

**Audit Plan Status.** The project status and hours report for the plan is at Tab # 3d. The status of the proposed plan as of September 30, 2015 is:

Completed	5
Fieldwork	1
Report Writing	1
Subtotal	<b>7</b>
Assigned	4
Unassigned/Deferred	7
<b>Total</b>	<b>18</b>

The Fiscal Year 2016 (FY16) draft audit plan includes seven audits carried over from FY15. The Department will adjust the FY16 audit plan based on input from the Audit and Compliance Committee and the Executive leadership.

**Department Financial Report.** At Tab 9 is the Internal Audit Department's budget status report for your review. The FY16 budget is \$812,250, of which \$802,250 is from the general pooled account, and \$10,000 from the departmental reserve. The University Budget Office has withheld five (5%) percent, or \$40,112 of the pooled allocation. As of October 29, 2015, the department's actual expenditures are \$238,992.17 and encumbrances are \$465,120.38. The Department has an unrestricted reserve balance of \$23,886.45 as of October 2015. The Department expects to have estimated reserves of \$25,000 as of June 30, 2016.

**External Audits and Reviews.** The department received information as of September 30, 2015, regarding the external audits and reviews (third party audits) of various grants, contracts and programs by various federal and state grantors. There are nine (9) reviews underway by the National Science Foundation (a \$12.1 million Biology Department grant), National Institutes of Health, and various other payment reviews.

The Center for Medicaid and Medicare Services (CMS) has contracted with Connolly on a contingent fee basis to conduct billing reviews. The University of New Mexico Hospital and

**Internal Audit Director's Status Report**  
**Audit and Compliance Committee Meeting**  
**November 5, 2015**

Sandoval Regional Medical Center have received various requests from the Recovery Audit Contractor (RAC) to provide over 300 records related to patient billings, totaling \$9.8million from June 1, 2015 to September 30, 2015. The RAC auditors have denied approximately \$518 thousand (20 records); \$3.8 million (111 records) they have not denied, and \$5.6 million (197 records) are pending decision.

**Audit Vacancies.** The Internal Audit Department has one vacant auditor position at this time. At this time, this position is on hold for the next few months.

**Student Internship.** The department completed recruitment and hired two new student interns. They will begin work in early November.

Operating Ledger Summary  
Through the Month of Oct 2015

Index: 676000 - 113280-AUDIT DEPARTME-General Activ

Account Description	Budget (FYTD) Adopted	Budget (FYTD) Adjustments	Budget (FYTD) Accumulated	Actuals Current Month	Actuals Pct	Actuals Fiscal YTD	Actuals Pct	Encumbrances	Balance Available	Balance Pct
<b>Revenue</b>										
1640 - Allocations Pooled Allocatio!	\$802,250.00	\$ .00	\$802,250.00	\$ .00	.00%	\$762,138.00	95.00%	\$ .00	\$40,112.00	5.00%
1900 - Reserves	\$ .00	\$ .00	\$ .00	\$ .00	.00%	\$33,886.45	.00%	\$ .00	(\$33,886.45)	.00%
1901 - Budgeted Use of Reserves	\$10,000.00	\$ .00	\$10,000.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$10,000.00	100.00%
<b>*TOTAL Revenue</b>	<b>\$812,250.00</b>	<b>\$ .00</b>	<b>\$812,250.00</b>	<b>\$ .00</b>	<b>.00%</b>	<b>\$796,024.45</b>	<b>98.00%</b>	<b>\$ .00</b>	<b>\$16,225.55</b>	<b>2.00%</b>
<b>Expense</b>										
2020 - Administrative Professional !	\$697,764.00	\$ .00	\$697,764.00	\$52,895.48	7.58%	\$217,972.98	31.24%	\$437,568.40	\$42,222.62	6.05%
2060 - Support Staff Salary Detail !	\$38,932.00	\$ .00	\$38,932.00	\$3,019.10	7.75%	\$11,687.09	30.02%	\$27,551.98	(\$307.07)	(.79%)
20J0 - Student Salaries Gen	\$18,000.00	\$ .00	\$18,000.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$18,000.00	100.00%
20P0 - Temporary Salary Gen	\$7,000.00	\$ .00	\$7,000.00	\$ .00	.00%	\$306.00	4.37%	\$ .00	\$6,694.00	95.63%
3100 - Office Supplies General	\$1,600.00	\$ .00	\$1,600.00	\$41.96	2.62%	\$285.97	17.87%	\$ .00	\$1,314.03	82.13%
3110 - Books Periodicals Gen	\$150.00	\$ .00	\$150.00	\$ .00	.00%	\$149.00	99.33%	\$ .00	\$1.00	.67%
3140 - Computer Software Gen	\$100.00	\$ .00	\$100.00	\$ .00	.00%	\$423.00	423.00%	\$ .00	(\$323.00)	(323.00%)
3150 - Computer Supplies <\$5,001	\$100.00	\$ .00	\$100.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$100.00	100.00%
31A0 - Business Food - Local	\$900.00	\$ .00	\$900.00	\$ .00	.00%	\$191.25	21.25%	\$ .00	\$708.75	78.75%
31C0 - Dues Memberships Gen	\$3,000.00	\$ .00	\$3,000.00	\$ .00	.00%	\$865.00	28.83%	\$ .00	\$2,135.00	71.17%
31J0 - Parking Permits Gen	\$500.00	\$ .00	\$500.00	\$ .00	.00%	\$400.00	80.00%	\$ .00	\$100.00	20.00%
31K0 - Postage Gen	\$29.00	\$ .00	\$29.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$29.00	100.00%
3800 - In State Travel Gen	\$1,200.00	\$ .00	\$1,200.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$1,200.00	100.00%
3805 - Instate Travel-Per Diem Sta!	\$225.00	\$ .00	\$225.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$225.00	100.00%
3810 - Instate Travel-Per Diem No!	\$125.00	\$ .00	\$125.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$125.00	100.00%
3820 - Out Of State Travel Gen	\$1,950.00	\$ .00	\$1,950.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$1,950.00	100.00%
3825 - Out State Travel-Per Diem !	\$200.00	\$ .00	\$200.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$200.00	100.00%
3830 - Out State Trvl-Per Diem No!	\$125.00	\$ .00	\$125.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$125.00	100.00%
39Z1 - Travel Non UNM Emp-Non !	\$ .00	\$ .00	\$ .00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$ .00	.00%
6000 - Telecom Charges Gen	\$3,800.00	\$ .00	\$3,800.00	\$ .00	.00%	\$877.50	23.09%	\$ .00	\$2,922.50	76.91%
6020 - Long Distance Gen	\$50.00	\$ .00	\$50.00	\$ .00	.00%	\$9.90	19.80%	\$ .00	\$40.10	80.20%
6060 - Voice Mail Box Gen	\$600.00	\$ .00	\$600.00	\$ .00	.00%	\$150.00	25.00%	\$ .00	\$450.00	75.00%
6300 - Alarm System Gen	\$300.00	\$ .00	\$300.00	\$ .00	.00%	\$33.75	11.25%	\$ .00	\$266.25	88.75%
6315 - Electronic Databases	\$1,500.00	\$ .00	\$1,500.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$1,500.00	100.00%
63A0 - Conference Fees Gen	\$2,000.00	\$ .00	\$2,000.00	\$ .00	.00%	\$ .00	.00%	\$ .00	\$2,000.00	100.00%
63A2 - Seminars/Training Fees	\$3,000.00	\$ .00	\$3,000.00	\$400.00	13.33%	\$450.00	15.00%	\$ .00	\$2,550.00	85.00%
63C0 - Copying Gen	\$ .00	\$ .00	\$ .00	\$ .00	.00%	\$42.00	.00%	\$ .00	(\$42.00)	.00%

Operating Ledger Summary  
Through the Month of Oct 2015

Index: 676000 - 113280-AUDIT DEPARTME-General Activ

Account Description	Budget (FYTD) Adopted	Budget (FYTD) Adjustments	Budget (FYTD) Accumulated	Actuals Current Month	Actuals Pct	Actuals Fiscal YTD	Actuals Pct	Encumbrances	Balance Available	Balance Pct
69Z0 - Other Professional Services!	\$10,000.00	\$0.00	\$10,000.00	\$0.00	.00%	\$2,708.76	27.09%	\$0.00	\$7,291.24	72.91%
70E1 - Computer Software Mainten!	\$12,000.00	\$0.00	\$12,000.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$12,000.00	100.00%
70F0 - Equipment Rent Expense GI	\$3,500.00	\$0.00	\$3,500.00	\$315.00	9.00%	\$1,460.38	41.73%	\$0.00	\$2,039.62	58.27%
80K0 - Banner Tax	\$600.00	\$0.00	\$600.00	\$0.00	.00%	\$72.88	12.15%	\$0.00	\$527.12	87.85%
80K2 - Foundation Surcharge	\$3,000.00	\$0.00	\$3,000.00	\$0.00	.00%	\$906.71	30.22%	\$0.00	\$2,093.29	69.78%
<b>*TOTAL Expense</b>	<b>\$812,250.00</b>	<b>\$0.00</b>	<b>\$812,250.00</b>	<b>\$56,671.54</b>	<b>6.98%</b>	<b>\$238,992.17</b>	<b>29.42%</b>	<b>\$465,120.38</b>	<b>\$108,137.45</b>	<b>13.31%</b>
Total Revenue:	\$812,250.00	\$0.00	\$812,250.00	\$0.00	.00%	\$796,024.45	98.00%	\$0.00	\$16,225.55	2.00%
Total Expense:	\$812,250.00	\$0.00	\$812,250.00	\$56,671.54	6.98%	\$238,992.17	29.42%	\$465,120.38	\$108,137.45	13.31%
Net:	\$0.00	\$0.00	\$0.00	(\$56,671.54)	.00%	\$557,032.28	.00%	(\$465,120.38)	\$91,911.90	.00%

Parameters:

Index: 676000 - 113280-AUDIT DEPARTME-General Activ

Groupings:

Warning: These reports will show fiscal year activity. For inception to date activity for Grants please use the FRRGLDS - Grant Ledger Detail Summary report.



**External Audits and Reviews  
As of September 30, 2015**

<b>Granting agency/entity</b>	<b>NSF</b>	<b>NSF</b>	<b>NIH - Review of UDD Subrecipient</b>	<b>State of NM Crime Victims Reparation Commission</b>	<b>Carnegie Mellon University</b>	<b>NM Department of Health</b>	<b>University of Southern Denmark Program Expenditure Audit</b>	<b>UNMH Connolly (Recovery Audit Contractor)</b>	<b>SRMC Connolly (Recovery Audit Contractor)</b>
Contract/Grant/Program Title	3RN95	2RC97 & 2RG74 (ARRA)	3R23X	3RD97	3RG08	3R94E	3RN90		
Contract/Grant Period	7/1/13-6/30/2014	Inception to date 8/13	5/1/13 - 4/30/2014	7/1/2013 - 6/30/2014	8/1/2013 - 6/30/14	7/1/2014 - 6/30/2015	12/1/2013 - 11/30/2016	June 1, 2015-September 30, 2015	June 1, 2015-September 30, 2015
Contract/Grant Total Amount	142,766.00	\$12,143,306.35	615,428	73,000	146,470.00	82,460	1,233,492.00	N/A	N/A
Contract/Grant Amount - Current FY	46,550.00		615,428	73,000	146,470.00	82,460		N/A	N/A
Principal Investigator	Janet M. Page	Robert Waide	Gregory Metr	Laura Banks	Larry Sklar	Eve Espey	Michael Bogenschutz	N/A	N/A
Department	FCM	Biology		UNM Center for Disaster Medicine	UNM Cancer Center	OB Gyn	Psychiatry	N/A	N/A
Agency Audit/Review Notification Date	42226	8/21/2013	4/7/2014	7/23/2014	41969	7/6/2015	In contract - required annually	7/10/2015 and 8/26/2015	6/22/2015, 8/6/2015, 9/23/2015
Audit/Review Entrance/Visit Date(s)	Remote	Remote	9/12/2014	11/25/2014	Remote		42186	N/A	N/A
Audit/Exit/Final Report Issued	Pending Final in review	TBD	TBD	TBD	TBD	N/A		N/A	N/A
Question Cost, if any	None	TBD	TBD	TBD	TBD	N/A	None	9735719	
Audit/Review Major Finding, if Corrective Action Plan, if any	None	TBD	TBD	TBD	TBD	N/A	None		
Planned Implementation Date	N/A	TBD	TBD	TBD	TBD	N/A	N/A	Training for Coders on DRG validation and Drug units	Training for Coders on DRG validation and Drug units
Campus	HSC	Main	HSC	HSC	HSC	HSC	HSC	N/A	N/A
Auditor if Different than Grantor	Booz Allen Hamilton						KPMG Program Expenditure Audit - Denmark	UNMH	SRMC
Comments	7/1/13-6/30/2014					This was just a site visit to survey the subs.	Period covered 7/1/2014 - 6/30/2015	N/A	N/A
								19 Records Denied: \$516,693 110 Records Not Denied and Paid: \$3,670,155 189 Records Pending: \$5,548,870	1 Not Denied and Paid: \$2,796 8 Records Pending: \$110,309



## **FY 2014 – 2015 Annual Report**

# **The University of New Mexico Internal Audit Department**

**Submitted by:**

**Manu Patel, Internal Audit Director**  
**<http://www.unm.edu/~iaudit/>**

# FY 2014-2015 Annual Report

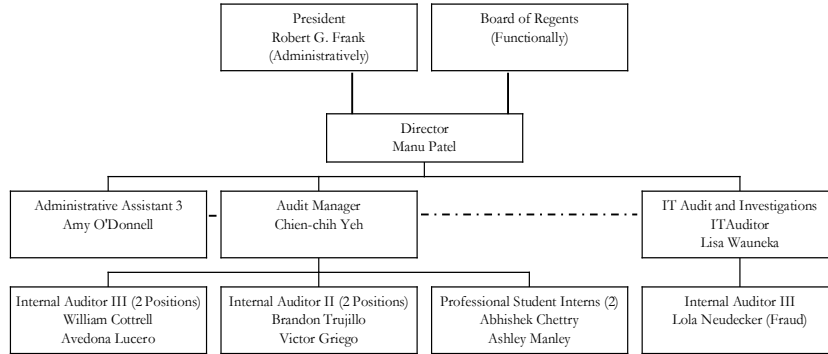
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## Mission and Vision

The University of New Mexico Internal Audit Department’s (Department) mission is to assist personnel in effectively, efficiently, and economically fulfilling their assigned responsibilities by providing objective analyses of the activities reviewed. In doing so, we work together with University departments to develop, improve, and implement policies and procedures, streamline processes for most efficient use of time and resources, and enhance training.

## Organizational Chart



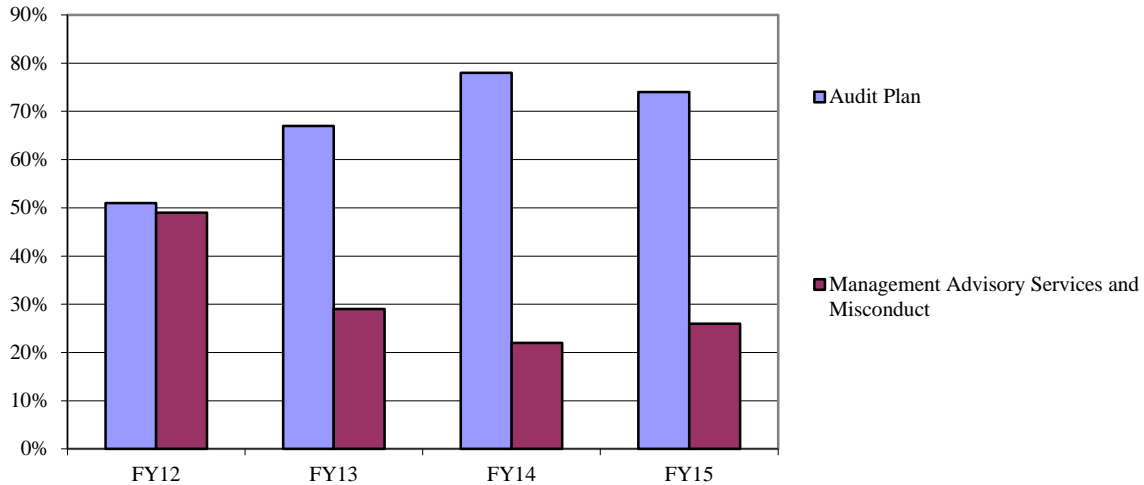
## Executive Summary

In fiscal year (FY) 2015, the Department focused on scheduled audits on the risk based audit plan while allocating more investigative hours to complaint investigations as deemed appropriate. With filled positions as well as early coordination with the University stakeholders to identify high priority audit/investigative areas, the Department was able to expand the size and scope of the scheduled audits and non-scheduled investigation when needed and participate in university wide compliance initiatives.

The FY15 adjusted budget was \$838,596 and actual expenditures were \$810,535, a net expenditure budget savings of \$28,061. This was the result of the Department’s efforts to curtail personnel-related costs, out of state travel, etc. The Department also received a reimbursement of one time services provided amounting to \$5,825, resulting in an ending reserve of \$33,886 carried over to FY16. The Department has budgeted \$10,000 of the reserve for FY16.

Chart 1 illustrates the percentage of audit work hours performed, by audit type, for FY12 through FY15.

**FY12 through FY15 - Percentage of Direct Audit Hours by Audit Type**  
**Chart 1**



The Department adds audits to the work plan in the following ways:

- The Department includes risk based (planned) audits based on a risk assessment performed by the Department, with input from the University administration.
- Via Management request - special requests made during the fiscal year by the President, Board of Regents, and Management. Because of the source of the request, these audits are also risk based and are high priority.
- Contractual requirement (information/language contained in a specific contract). Because of the source of the request, these audits are also risk based and are high priority.
- The Audit Director adds investigative audits - resulting from allegations - which after a preliminary review, may result in a significant risk to the University.

Management Advisory Services provided include consulting and committee work, reviewing, referring to other departments, and investigating complaints of allegations.

Fiscal Year 2015 Audit Plan

The FY15 audit plan included 22 audits. The audits consist of:

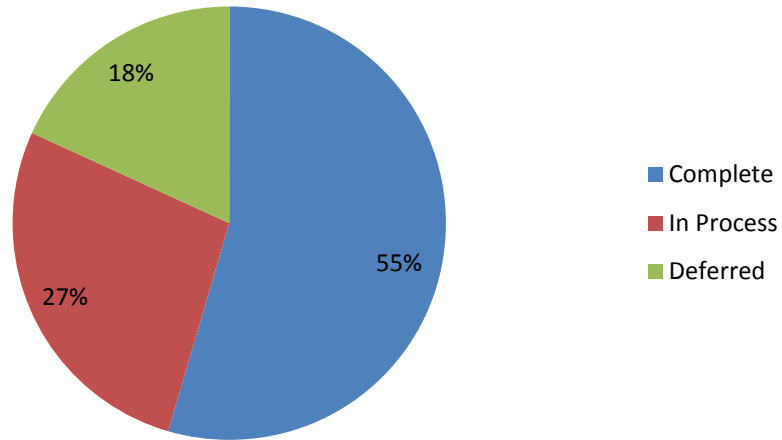
- 12 completed audits;
- 6 audits in progress at the end of FY15; and
- 4 deferred audits.

The Audit and Compliance Committee approved ten proposed audits on the initial FY15 audit plan. Eleven audits rolled over from FY14. The Department added one audit to the audit plan during FY15 due to risk.

See Chart 2 below for the status of the FY15 audit work plan. Factors contributing to the 55 percent completion rate and 27 percent in process rate (compared to 35 and 45 percent respectively in FY14) of FY15 audits are:

- Slightly more hours available this year.
- More audits on this year's audit plan.
- More audits completed without significantly expanding the scope.
- Less concurrent project commitments for auditors.

**Chart 2 - Status of Audit Work Plan FY15**



Fiscal Year 2015 Audit Plan Detail

Report No	Report Name	Audit Type	Status
2014-02	President's Travel and Entertainment Expenses	Contractual*	Complete
2014-03	UNM Law School Student Bar Association	Investigative	Follow-Up
2014-04	Preliminary Assessment of Clergy Act Compliance	Risk Based	Follow-Up
2014-08	Review of Ticketing Services Operations	Risk Based	Follow-Up
2014-12	Review of Facilities and Administrative Receipts and Disbursements	Risk Based	Follow-Up
2014-14	University Wide Risk Assessment FY15	Risk Based	Complete
2014-10	Review of University of New Mexico Children's Campus	Risk Based	Follow-Up
2015-14	Cancer Center Portable Devices	Investigative	Follow-Up
2014-15	The Center of Alcoholism, Substance Abuse, and Addictions Audit of Compliance Issues	Investigative	Complete
2015-02	UNM Taos	Risk Based	Follow-Up
2014-16	Personal Identifiable Information	Investigative, Risk Based	Follow-Up
2015-03	Harwood Museum	Risk Based	Follow-Up
2015-01	Payroll Process Follow-Up	Risk Based	Committee**
2015-04	President's Travel and Entertainment Expenses	Contractual*	Committee**
2015-08	Audit of Research Agreement – Brain Safe Project	Management Request*	Committee**
2015-05	Safety and Risk Services	Risk Based	Report Writing
2014-09	Banner Information Technology Controls	Risk Based	Fieldwork
2015-09	University Wide Risk Assessment FY16	Risk Based	Fieldwork
N/A	Graduate/Undergraduate Medical Education	Risk Based	Deferred
N/A	Human Resources	Risk Based	Deferred
N/A	Cash Receipts Cycle	Risk Based	Deferred
N/A	Center for High Tech Materials	Risk Based	Deferred

\* As noted previously, Management Requests and Contractual Requirements are risk based because of the nature of the request

\*\* Audit and Compliance Committee (Committee)

**Accomplishments**

- Included Performance Audit components in the University of New Mexico Children's Campus audit. Performance auditing helps determine whether the University is achieving the objectives established by the Board of Regents and is managing its resources in an effective, economical, and efficient manner.
- Retained filled positions; department is fully staffed.

- Provided valuable on-the-job training to two student interns; these interns successfully obtained employment immediately after graduation.
- Collaborated with HSC Compliance and UNM Compliance Office on a regular basis.
- Coordinated with and assisted external auditors with the annual UNM Main Campus Bookstore inventory.
- Performed a review of selected activity of the 2014 Statewide Government Obligation Bonds for Higher Education campaign.
- Continued participation with the University of New Mexico Hospital's and Sandoval Regional Medical Center's internal audit functions.
- Continued coordination with the external auditors to ensure appropriate coverage of audit risk and collectively reduce audit duplication.
- Streamlined processes and found opportunities to accomplish more with fewer resources.
- Coordination with the Main Campus Compliance Office to ensure a smooth transition of a new complaint management system implemented by the University in March 2015, including participating in a number of stakeholder meetings, providing training, assisting in database migration, etc. The Department continued collaboration with the Main Campus Compliance Office on various matters after implementation of the new system.
- Continued evaluation of TeamMate audit software to identify opportunities to streamline audit processes including reviewing developed standardized procedures for work paper documentation, resource time tracking and monitoring, and audit recommendation follow up and tracking.
- Staff attended training classes sponsored by the New Mexico Office of the State Auditor and Association of Certified Fraud Examiners (ACFE).
- Presented the University-wide *Grant Management Program* training for new Principal Investigators.

The Department has not accomplished the following prior items due to lack of resources:

- Developing and posting on line training.
- Updating and presenting training modules for fraud and payroll.



Performance Goals for Fiscal Year 2015

<b>Performance Goal 1 - Provide quality audit reports that are useful to auditees, management, and the Board of Regents' Audit and Compliance Committee.</b>		
<b>Measure</b>	<b>Target</b>	<b>Results for FY15</b>
Audits and reviews are relevant and address risks.	50% of completed audits and reviews originate from the risk-based audit plan.	75%*: 9 of the 12 completed audits identified as risk-based on the audit plan.
Audits and recommendations add value.	75% of recommendations implemented within specified dates.	89% of recommendations implemented within specified dates.
	After-audit surveys rate value-added at 4 or above (on a 1 – 5 scale).	Average value-added rating 4.4 and average overall rating of 4.5.
Audits are timely.	Complete 75% of audits within 15% of budgeted hours.	All completed audits were within 15% of budgeted hours.
<b>Performance Goal 2 - Audits result in more efficient and effective University operations.</b>		
<b>Measure</b>	<b>Target</b>	<b>Results for FY15</b>
Audits and reviews identify potential cost savings and increases to revenue.	Potential savings, cost avoidance, and increased revenues are greater than or equal to 100% of the Department budget.	None specifically identified.
Audit recommendations address University-wide issues.	50% of reports include University-wide recommendation(s).	Of the 12 completed reports on the audit plan, two did not have recommendations, five of the remaining ten audits included University-wide recommendations.
<b>Performance Goal 3 - Reduce potential liability to the University by coordination of investigations of allegations of fraud and employee misconduct.</b>		
<b>Measure</b>	<b>Target</b>	<b>Results for FY15</b>
Coordinate investigations and report on allegations.	Work with Human Resources, University Police, University Counsel, and State Auditor to conduct timely investigations.	51 cases closed in FY15.
Increase accountability by assisting University in documenting wrongdoing by employees.	All cases of potential fraud or potential violations of criminal statutes turned over to proper authorities for prosecution.	No letters to the State Auditor reporting potential violations.

Provide follow-up information to individuals who allege misconduct at the University.	Notify individuals within 10 days of action taken. When investigation is complete, notify complainant within 10 days.	Following complaint management software implementation, Internal Audit staff post updates of action taken and resolution of complaint immediately when it takes place. Callers may access their case through the new Navex system to read the updates and resolution when they call back or use the web to access the hotline.
<b>Performance Goal 4 - Prevent potential problems through proactive consulting, training, and communication.</b>		
<b>Measure</b>	<b>Target</b>	<b>Results for FY15</b>
Present training on various topics to University faculty and staff.	Continue participating in Grants management training.	Presented this training in FY15.
	Revise and present fraud training.	Target not met because of other priorities.
Communicate corrective actions University-wide to address systemic problems.	University-wide communications provide Audit Tip of the Month through the list serve, or on Department web page.	Target not met because of other priorities. However, Department updated web pages including Audit Tip in July 2015. The Department posts audit reports with recommendations and responses on the website for public viewing.

\* As noted in the Introduction, Management Requests and Contractual Requirements are risk based because of the nature of the request.

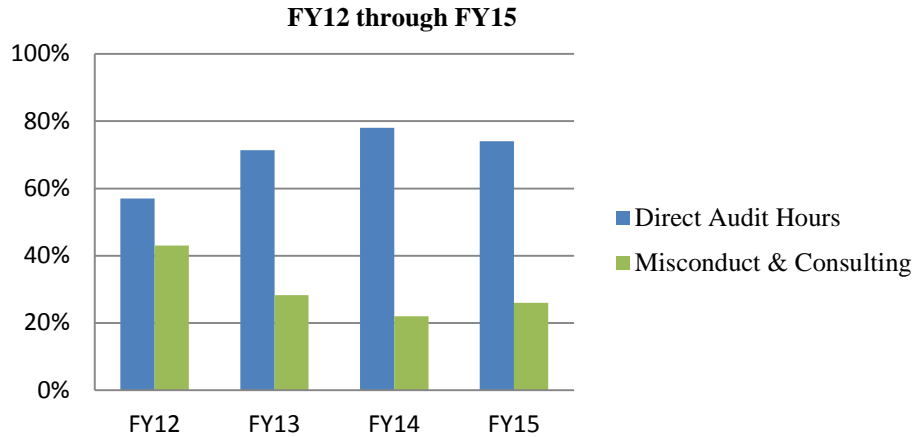
#### The Internal Audit Department's Hours by Category

The Department's professional staff worked a combined total of 15,509 hours. The Department tracks hours worked on detailed time reports, showing the specific audit or other category where the professional employee spent his or her time. The auditors may work on multiple audit projects at any given time; therefore, auditors track time spent each day on various projects. The table below shows the total hours, with non-audit/investigation classifications of hours subtracted out, leaving a remainder of 9,710 net hours devoted to audit and investigatory work.

<b>FY15 Audit Hours</b>	<b>Hours</b>
Total Available Hours	15,509
Less: Network and Database Admin	712
Training Presented/Attended	408
Leave and Holidays	3,094
Administrative and Other Duties	1,585
Net Audit and Investigative Hours Available	9,710

Chart 3 below breaks down the percentage distribution of the audit and investigative hours by category. Detailed explanation of each category follows.

**Chart 3 - Percentage of Audit and Investigative Hours by Category**



Direct Audit Hours - Direct Audit Hours are the hours the professional audit staff spent on specific audits or projects, including significant work related to reporting misconduct. Hours spent on follow-up procedures are included in this category.

Misconduct and Consulting Work - This category represents hours spent on reports of fraud and misconduct that do not usually result in extensive work by the Department and hours spent on smaller management request tasks. Methods to report fraud and misconduct include hotline calls; interviews with complainants; e-mails; letters; concerns expressed by administrators; and other “tips.”

Network Administration and Database Maintenance - The Department’s resources are used to support the Department’s general technology, TeamMate software, and hotline database maintenance.

Training Presented - The Department participates in presenting the mandatory *Grants Management Program* training.

Training Attended - Each professional staff member in the Department must attend a minimum of 40 hours of continuing professional education each year.

Leave and Holidays - This category captures sick, annual and holiday leave. Employees take leave in accordance with University policy.

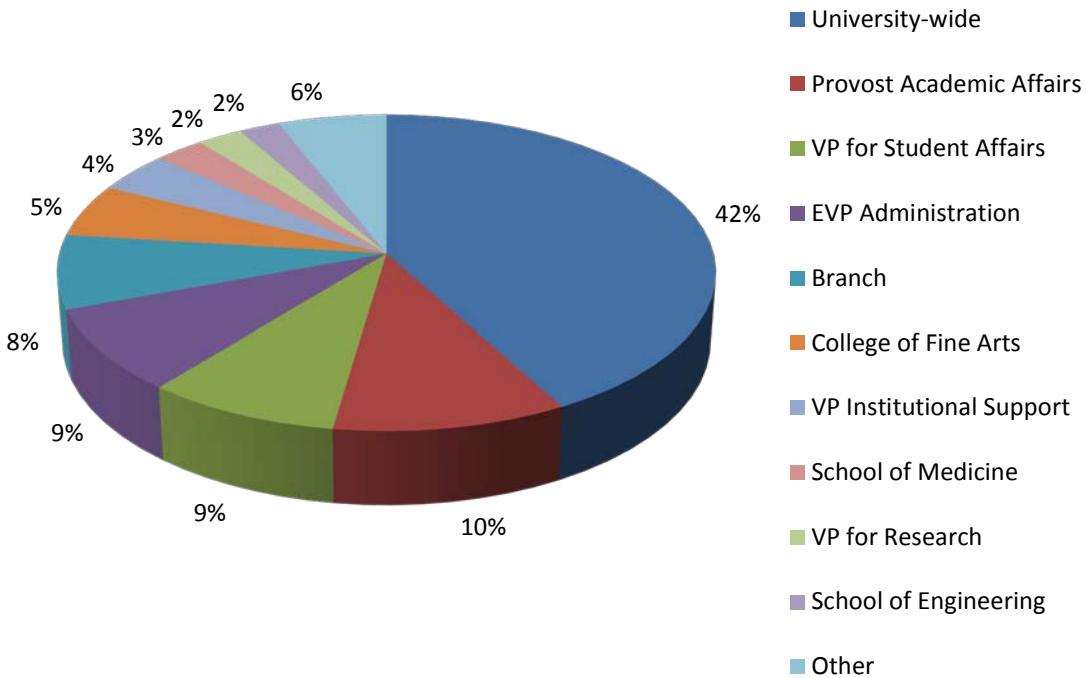
Administrative and Other Duties - Administrative activities include attending Regents’ meetings, attending high-level University meetings, reading professional literature, preparing monthly and quarterly reports, preparing for Audit and Compliance Committee meetings,

preparing correspondence to the State Auditor and other officials, attending Departmental staff meetings, reviewing internal payroll and other financial documents, and other varied duties.

The Internal Audit Department’s Hours by Department/School/College

Chart 4 illustrates a breakdown of the Department’s professional staff hours by category: Department/School/College. The percentage of time spent in these areas varies each year based on the audit plan, audit follow-up, management requests, committee and consulting work, and investigations of fraud or misconduct.

**Chart 4 - Percentage of Hours by Department/School/College FY15**



Note: Other consists of hours charged for follow-up, consulting and reviewing reports of misconduct. The areas included under other are Office of the President, School of Law, College of Education, multiple component units, Continuing Education, the College of Arts and Sciences, etc. Hours charged to these areas range from a high of 147 hours charged to the Office of the President to a low of 1 hour charged to the UNM Foundation.

The Internal Audit Department’s Hours for Fraud, Misconduct, and Consulting

The Department was the point of contact for reporting fraud or misconduct before it transferred the function to the Main Campus Compliance Office in March 2015. The Department also provides consulting. The amount of Department time spent in FY15 on intake, providing guidance, reviewing reports of fraud and misconduct, and consulting totaled 2,509 hours. The contacts are from e-mails, letters, phone calls, in person visits, or through the University hotline.

The misconduct and fraud process is as follows:

- Intake - includes interviewing complainant, and reviewing e-mails, letters, and hotline reports for financial misconduct only.
- Review - includes reviewing information provided by the complainant, interviewing other involved parties, reviewing University documents, and other evidence as necessary. The review process includes documenting interviews and analyses.
- Audits - the Department will perform an audit based on the information received from the complainant, if the information may result in significant risk to the University.
- Tracking - the Department tracks referrals from intake through resolution.

### **Future Plans/Goals**

The Department plans to improve their efficiency and image, assist employees, and enhance internal processes, by:

- Increasing number of University-wide recommendations.
- Expanding cost savings and/or revenue enhancements - when appropriate, and if applicable.
- Increase After-Audit Survey scores.
- Continuing to work with the Anderson School of Management to hire student professional interns, thus providing these students with practical internal audit experience.

### **Personnel Appointments and Separations**

#### **Separations of Staff**

<b><u>Name</u></b>	<b><u>Job Title</u></b>	<b><u>Action</u></b>	<b><u>Date</u></b>
Abhishek Chetty	Student Intern	Graduated	April 2015
Ashley Manley	Student Intern	Graduated	April 2015

#### **Service to the Profession and Public Service**

Department personnel are dedicated University employees and active members in both their profession and the community. The audit staff members belong to the following professional organizations:

- Association of College and University Auditors
- Institute of Internal Auditors
- Information Systems Audit and Control Association
- Association of Certified Fraud Examiners
- New Mexico Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Institute of Management Accountants
- Association of Local Government Auditors