

# **BOARD of REGENTS**



## **AUDIT AND COMPLIANCE COMMITTEE MEETING**

*Monday, October 15, 2018 9:00 am  
Scholes Hall, Roberts Room*

The University of New Mexico  
Board of Regents' Audit and Compliance Committee  
October 15, 2018 – 9:00 AM  
Roberts Room  
**Agenda**

**ACTION ITEMS**

1. Confirmation of a Quorum and Adoption of Agenda
2. Approval of Meeting Minutes from August 23, 2018
3. Audit and Compliance Committee Meeting dates for Fiscal Year 2019. The Committee meets in the Roberts Room.  
February 21, 2019  
May 23, 2019 (Entrance Conference for FY19 Financial Statements Audit)

**EXECUTIVE SESSION**

4. Vote to close the meeting and to proceed in Executive Session as follows:
  - a. Presentation of FY18 External Financial Audit pursuant to exceptions at Section 10-15-1H NMSA (1978) and Section 12-6-5 NMSA (1978) (*Moss Adams, KPMG 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 (Director of Internal Audit Department) pursuant to exception at Section 10-15-1.H(2) NMSA (1978);
  - d. Schedule of Audits in Process and Proposed FY19 Audit Work plan, pursuant to RPM 1.2
  - e. Vote to re-open the meeting.
5. Certification that only those matters described in Agenda item # 4 were discussed in Executive Session and if necessary ratification of action, if any, taken in Executive Session.

**INFORMATION ITEMS**

6. Advisors' Comments
7. Main Campus Chief Compliance Officer Status Report (*Francie Cordova, Interim Chief Compliance Officer; and Rob Burford, Director of Compliance*)
8. Health Sciences Center Chief Compliance Officer Status Report (*Arthur Culpepper, HSC Chief Compliance Officer*)
9. Status of Audit Recommendations (*Chien-chih Yeh, Internal Audit Manager*)
10. Director of Internal Audit Status Report (*Manu Patel, Internal Audit Director*)
11. Adjournment

THE UNIVERSITY OF NEW MEXICO  
Board of Regents' Audit and Compliance Committee Meeting  
August 23, 2018 – Draft Meeting Minutes

Members Present: Thomas Clifford, Chair, Garrett Adcock, Vice Chair, Lt. Gen. Bradley Hosmer (quorum).

Other Attendees: Garnett Stokes, David Harris, Liz Metzger, Duane Arruti, Jeff Gassaway, Ava Lovell, Cinnamon Blair, Rich Wood, Pamina Deutsch, Mike Schwantes, Francie Cordova, Rob Burford, Dorothy Anderson, Alfred Mathewson, Eddie Nunez, Nicole Dopson, Che Shu-Nyamboli, Ella Watt, Purvi Mody, Lisa Todd (Moss Adams), Mark McComb (KPMG), Jaime Cavin (KPMG), Wayne Johnson (State Auditor), C. Jack Emmons (Deputy State Auditor), Richard Larson, Christine Kasper, Jose Gonzalez, Sima Tubbeh, Manu Patel, Chien-chih Yeh, Lisa Wauneka, William Cottrell, Jane Tinker, Victor Griego, Amy O'Donnell.

Chairman Clifford called the meeting to order at 9:03 AM in the Roberts Room, Scholes Hall, UNM.

#### ACTION ITEMS:

- The Committee approved the meeting agenda.
- The Committee approved the prior meeting minutes from May 17, 2018.
- The Committee approved the next meeting date of October 15, 2018, the remaining date for the remainder of the calendar year. This meeting will include the exit conference for the FY18 external financial statements audit.

By unanimous consent, the meeting went into Executive Session at 10:32 AM per the agenda.

- a. FY18 External Audit Status Report pursuant to exceptions at Section 10-15-1H NMSA (1978) and Section 12-6-5 NMSA (1978) (*State Auditor's Office, Moss Adams, and KPMG*);
- b. Discussion of draft Internal Audit Reports, and discussions of information subject to attorney-client privilege pursuant RPM 1.2;
- c. Schedule of Audits in Process and FY19 Audit Work plan, pursuant to RPM 1.2;
- d. Vote to re-open the meeting.

The meeting returned to open session at 12:05 PM, with certification that only those matters described above were discussed in Executive Session.

The Committee unanimously approved the following audits:

- Audit of UNM College of Nursing Dean's Scholars Award, Report #2018-02-A
- University President's Travel, Entertainment, and Other Expenses, Report 2017-10
- Audit of Internet Native Banner User Access, Report # 2018-06

#### INFORMATION ITEMS:

- Advisors' comments: None.
- Internal Audit Director Patel provided his Internal Audit Director's Report. He included proposed dates for the remainder of FY19, including a date in May for the FY19 external financial statements audit entrance conference. FY19 will be the last year of this audit contract.

The fiscal year just started. The department has a reserves carry forward balance of \$102,000. This is due mostly to salary savings. There was one retirement and there were some student employee vacancies as well. The department has re-budgeted \$48,000 of the carry forward balance in this current fiscal year. It is too early to see how the department will close FY19.

Chairman Clifford inquired about audit plan status. Mr. Patel stated there is a schedule that will be covered in executive session. Regent Hosmer asked about carryover audits from FY18. Director Patel informed him there are audits from FY18 in the executive session materials.

Director Patel reviewed the schedule of current external audits. Chairman Clifford stated he would like more detail on these audits, but perhaps less frequently. The most important is the National Science Foundation. They contracted with a private CPA firm to review about \$79 million in grant expenditures. Of that, they identified \$73,000 in questioned costs. That is a very insignificant portion. The University's Contract and Grants Department and PIs should be credited for that. There is also a contract audit through CMS for Medicare/Medicaid. For the first six months in 2017, they looked at \$1.3 million in expenditures that got reimbursed. Of that, \$150,000 were repaid. There are still three more claims they are looking into. Chairman Clifford asked if the external auditors interview CMS. Lisa Todd from KPMG replied that they do not interview the CMS staff. They look at their reports and correspondence between CMS and the Hospital. Chairman Clifford asked Purvi Mody, Health Science System Chief Compliance Officer to provide information regarding the process and findings, as well as the scope of what they look at each year at the next meeting.

Internal Audit has hired Jane Tinker, an Auditor 3, in June, 2018 to replace an employee who retired early this year. The Department also reestablished and posted an Auditor 2 position. That new hire will start the first week of September.

- Chien-chih Yeh, Internal Audit Manager provided a review of prior audit recommendations. At the last meeting, there were eight (8) outstanding recommendations. After the completion of some new audits, there are now 32 new items added to this meeting's report. Some of the 40 total recommendations have been implemented. Chrome River items, such as standardized PCard training, approval group updates, and supervisor approvals of expenses, particularly travel, are implemented. Liz Metzger, Controller added that the Accounting office can see when international travel occurs and can verify the correct pre-approval was obtained and submitted. Chairman Clifford asked Mr. Yeh to provide more information regarding an audit where there was a management issue of non-compliance with travel approval.

Chairman Clifford asked for more information on the first two facilities items (PPD Remodel). Victor Griego, Auditor 3 stated these recommendations are waiting for legal issues with the contractor. The Chairman asked for follow up on these recommendations for the next meeting.

Rob Robinson, Fiscal Operations Director for Athletics provided the Committee with detailed information on recommendations. Chairman Clifford stated a summary sheet versus a lot of detail might be helpful. On the deficit reduction plan, the recommended action is to implement a plan. It is a lot of different activities. It is going to be hard to keep track of what that means, and it is ongoing. Mr. Griego stated Internal Audit can keep this recommendation open and monitor the activity, making sure they are complying with the plan. Chairman Clifford noted they need actionable items. Mr. Robinson replied the plan is what was approved by the full Board of

Regents in April, the 10 year deficit reduction plan. Once FY18 is officially closed out, he can show a benchmark and they are doing a quarterly cost analysis for each unit. That is another item in the follow up. The Chairman affirmed it meets his expectation.

Mr. Robinson stated all fundraising activities are housed in the Lobo Club. There is a separation of public and private funds. That is in place and is the model moving forward. Internal Audit verified these activities. Director Patel added Internal Audit will be able to verify future transactions using the quarterly cost reporting. Additionally, Internal Audit can do another in depth follow-up audit on the high risk areas in the next 18-24 months.

Regarding past instances of coaches' overpayments, Athletics has entered into a shared services agreement with HR resulting in tremendous improvement for best practices and standard operating procedures. They have moved all salaries to each appropriate index versus housing them all in one index. This makes it easier to track, but also identifies salary savings by program. There are now more eyes that look at the contracts and payments. Dorothy Anderson, Vice President for Human Resources informed Chairman Clifford that her office can provide more information on the process.

Athletics now has all personnel who are recipients sign agreements with the providers of courtesy cars. Internal Audit is also reviewing mileage reports.

Per Internal Audit's recommendation, the Learfield agreement has been amended, executed, and reviewed by Internal Audit. The issue was the previous written agreement was from several years ago, and the Department had been operating under a verbal agreement. Credits owed to either party were resolved. The external auditors confirmed that was one of the findings from the FY17 audit. As a follow up, they have looked at the new agreement. Now, contracts are reviewed at the department level, Purchasing, Budget Office and through a designee at the President's Office. Mr. Griego noted that since the report was issued, Athletics has entered into one agreement. Internal Audit tested the transaction and verified the agreement was approved by Purchasing.

Mr. Robinson stated all year end budget process journal vouchers have adequate supporting documentation, including endowment journal vouchers. All new indices must now have a fund establishment form that tracks the purpose. A complete review of the Banner system was performed. Any duplicate indices were removed.

Athletics separated the duties for event parking. One individual is responsible for acquiring and counting the money; another individual counts it again and deposits the money the next day. Internal Audit tested some collections for recent Isotopes games and there were no exceptions.

There is a process and procedures manual, but it is outdated due to new systems implementation and restructured practices, etc., and it is being updated. They expect a fall completion time.

Expenses can be adjusted in real time based on ticket revenues, as they have restructured the budgeting. Chairman Clifford asked Mr. Robinson to provide a schedule with timing of revenues and expenses when they meet with the Finance Committee each month. The Chairman would like to review it with Mr. Robinson.

Mr. Griego stated that the Memorandum of Agreement to define the roles and duties of the Foundation and the Lobo Club should be complete by the end of September.

All PCard activity is now reviewed by the fiscal shared services' office with Mr. Robinson's involvement. He is provided monthly reports for each index. Athletics has moved away from cash advances whenever possible. They are using per diem debit cards for team travel. All PCard holders complete cash management training.

There is a committee that reviews donor instructions for endowments and makes sure funds are used in compliance with donor intent. Chairman Clifford asked if Internal Audit will review these transactions. Mr. Griego stated Internal Audit has done test work. What is still pending is some outstanding reimbursement for prior incorrect charges to endowments. Chairman Clifford asked about shared services' involvement. Nicole Dopson, Director of Financial Operations responded that they provide reports to the team, they review them and provide recommendations. Fiscal shared services reviews these for appropriateness and makes the distribution.

All outstanding collections for suite sale payments have been received. The Lobo Club houses the payments. The final pending item is the Memorandum of Agreement. Mr. Griego noted they made a lot of improvements on their processes. People can pay in installments, but tickets are not released until payment is made in full. Chairman Clifford asked the external auditors if this item is part of their scope. Ms. Todd stated that was part of the State Auditor's Office's work, but they are also including it as part of their follow-up.

Staff NCAA Mountain West tournament tickets are now purchased through Athletics' index, and donors purchase through Lobo Club to keep the transactions separated. Internal Audit will go in and test the purchases.

Athletics is coordinating with HR shared services on payroll processing for event management staff. Issues occur when there is a Monday deadline for processing time and an event occurred the previous Thursday, Friday or Saturday.

Rich Wood, Interim Provost updated the committee on the status of a pending item for tracking research productivity. Chairman Clifford asked Mr. Yeh to add IT and Vice President for Research to the follow-up report. Interim Provost Wood started by recognizing the terrific work and partnership with IT. The Provost's Office began work on this several years ago. There were some good software products on the market, but they were remarkably expensive and not perfectly adequate for them. The decision was made to build software internally. There was a beta version as of about a year ago.

There is an incredible range of reporting that is done by faculty. It is currently disjointed, overlapping, and repetitive. They wanted a full system that would add the research productivity element, but unburden faculty from the current chaotic system. Interim Provost Wood provided a handout to the Committee presenting the extent of what they want to track. There are better commercial software systems out now – options have improved dramatically. Cost is in the range of \$100-\$200K annually, plus startup costs. The Provost's Office is nearly ready to come forward to the President's Office for a decision/request for funding. Chairman Clifford added that the scope of this project has increased so much from the original recommendation that Internal Audit will need to come back and revisit it after they start implementation to make sure research funding is being tracked adequately. The Chairman would also like information to back up the categories on the chart.

Regent Hosmer asked if there was anything of value retained from going down the home built route. Interim Provost Wood replied that there is; mostly lessons learned about what various types of units need. However, he does not think the actual software is going to be useful for this project.

Mr. Yeh returned to the follow-up report. There is a pending CliftonLarsonAllen (CLA) risk assessment. Duane Arruti, CIO and Ari Vazquez, HSC HIPAA Privacy Officer informed the committee that CLA has sent them a report which is currently under final review and response at the CIO's Office. Upon completion of the report, they will finalize the project plan, and Internal Audit will review the information and verify management's response. Any procedural changes will be reflected in proposed new policies. Regent Hosmer asked about mechanisms to capture new entities. Mr. Arruti and Ms. Vasquez described multiple avenues specifically for this purpose.

Ms. Metzger stated most of the remaining Chrome River items have a completion date of October 1, 2018 and are partially completed. Since this is a system programmed by the vendor, in some cases UNM has to reach out to them to see what changes can be made. Director Patel stated this is another case where Internal Audit will go back in after a period of time to take another look. Chairman Clifford asked Ava Lovell, Executive Officer for Finance and Administration at HSC to come back to the next meeting in October to update the committee on the HSC Chrome River recommendations. Ms. Metzger clarified they are mostly joint recommendations.

Mr. Patel stated the accountable plan policy updates were approved by the President. Multiple communications have gone out campus-wide about the updates and complying with the policies.

The meeting adjourned at 12:06 PM.

Approved:

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Audit and Compliance Committee Chairman

There is no  
handout  
required for  
this item



# EXECUTIVE SESSION

There is no  
handout  
required for  
this item

There is no  
handout  
required for  
this item

# The University of New Mexico – DOJ Agreement

## Two-Year Progress Report

October 16, 2016 – October 5, 2018

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### Annual Progress Report on UNM's Actions to Advance Anti-Harassment and Sexual Misconduct Efforts



The U.S. Department of Justice, the United States Attorney's Office for the District of New Mexico, and The University of New Mexico (UNM), entered into a three-year agreement on October 17, 2016, involving UNM's obligations under federal civil rights laws to prevent and address sexual misconduct, and to provide clear and consistent policies and procedures for reporting, investigating and responding to such conduct. As part of the effort to ensure a safe campus, UNM is committed to preventing sexual misconduct and gender discrimination, conducting fair processes for all and providing a secure and caring environment for the entire community. Regardless of changes made to Title IX compliance nationally, UNM is continuing to provide the training and resources needed to combat these serious issues. The university has taken significant steps to address a number of concerns but has more work to do in attempting to change attitudes and behaviors.

In the past two years, UNM has made significant progress in complying with the delineated tasks and implementing improvements. This Progress Report details the tasks UNM has completed during the first two years of the three-year agreement.

**UNM Training 2016 and 2017:**

- UNM has trained thousands of employees about workplace harassment, including sexual harassment, various types of discrimination, Title IX, and the Campus SAVE Act. UNM currently requires *all* faculty, staff, and student employees to take an online training course, “*Intersections: Preventing Discrimination and Harassment,*” on an annual basis. This across-the-board training makes the campus safer for everyone.
- For the 2016 calendar year, UNM’s employee training had broad participation by our faculty, staff, and student employees. **Of the 13,649 UNM faculty, staff and student employees, 12,321 individuals (90.3%) completed the required “Intersections: Preventing Discrimination and Harassment” training in 2016.**
- Our regular staff and faculty had impressive completion rates **2016.**

**2016 Calendar Year (Staff and Faculty Training)**

<b>Regular Staff</b>	<b>% Completions</b>
Contract Staff	99.4
CWA Bargaining Unit	97.7
Exempt Staff	99.6
Non-Exempt Staff	99.1
Police Bargaining Unit	97.6
USUNM Bargaining Unit	98.7
<b>Total Regular Staff</b>	<b>99.1% = Total Completion Percentage</b>

<b>Regular Faculty</b>	<b>% Completion</b>
12 Month Faculty	97.9%
9 Month Faculty	95.4%
Executive Faculty	100%
Post Doc and Fellows	97.3%
<b>Totally Regular Faculty</b>	<b>96.9% = Total Completion Percentage</b>

- For the 2017 calendar year, UNM’s employee training continued to have broad participation by our faculty, staff, and student employees. **Of the 12,923 UNM faculty, staff, and student employees, 12,321 individuals (94.9%) completed the required “Intersections: Preventing Discrimination and Harassment” training in 2017.**

- Our regular staff and faculty continued to improve upon their impressive completion rates for the 2017 Calendar Year.

**2017 Calendar Year (Staff and Faculty Training)**

Regular Staff	% Completions
Contract Staff	100%
CWA Bargaining Unit	99.6%
Exempt Staff	99.9
Non-Exempt Staff	99.7
Police Bargaining Unit	100%
USUNM Bargaining Unit	99.7
<b>Total Regular Staff</b>	<b>99.8% = Total Completion Percentage</b>

Regular Faculty	% Completion
12 Month Faculty	96.6%
9 Month Faculty	97.6%
Executive Faculty	100%
Post Doc and Fellows	100%
<b>Totally Regular Faculty</b>	<b>98.5% = Total Completion Percentage</b>

- Our final totals for the 2018 calendar year will not be completed until early spring 2019, as our deadline for our faculty and staff to take this course, is December 31, 2018.
- Pursuant to the agreement, UNM is providing interactive and intensive in-person training on the prevention of sexual harassment and misconduct, and our policies and procedures regarding Title IX complaints, to thousands of students on the campus. In March 2017, all UNM students were notified by email about the mandatory training requirement. The notice was also disseminated through UNM’s website and social media outlets.
- The in-person training program, entitled “*The Grey Area*,” is approximately 1.5 - 2 hours in length and is comprised of two sessions – a large group session and a smaller, interactive session. In the sessions, students examine the interconnected issues of dating and domestic violence, sexual violence, bystander intervention and consent, through a variety of discussions and supportive materials.
- In the spring of 2017, UNM began providing the mandatory, in-person, interactive training to all students at UNM. This includes freshmen, new graduate students and incoming transfer students. UNM also started providing training to existing students. These trainings are being offered across campus at varying times and locations.
- This has continued into 2018 for all new freshmen, new graduate students and incoming

transfer students.

A summary of our student training efforts to date (\*see note below):

- (First Year Training Efforts) Since March 24, 2017 and October 16, 2017, 76 undergraduate training sessions were completed and 13,982 undergraduates have been trained (including New Student Orientation for 2015, 2016, 2017, spring and summer 2017).
- (Second Year Training Efforts) Since October 16, 2017, 111 undergraduate training sessions have been completed with 7,661 undergraduates being trained (including New Student Orientation for spring and summer 2018).
- (First Year Training Efforts) Sessions for “*The Grey Area for Graduate and Professional Students*” training programs began in June 2017. Between June 2017 and October 16, 2017, 50 graduate and professional training sessions have been completed and 1,954 graduate and professional students trained.
- (Second Year Training Efforts) Since October 16, 2017, 101 graduate and professional training sessions have been completed and 3,700 graduate and professional students trained.
- (Third Year Training Efforts) Thirty-eight (38) sessions are scheduled for fall 2018.
- (First Year Training Efforts) From spring 2017 to October 2017, 1,527 students had received the “*The Grey Area*” training at Gallup, Los Alamos, Taos and Valencia (UNM Branch Campuses).
- (Second Year Training Efforts) Since October 2017, 1,372 students have received the “*The Grey Area*” training at our UNM Branch Campuses.
- Attendance tracking is currently being tracked through a manual sign-in process for all in person training.

*\*First year = October 2016 – October 2017, Second Year = October 2017 – October 2018 and Third year = October 2018 – October 2019*

- All students who received “*The Grey Area*” in-person training in the summers 2015 - 2018 and are still enrolled at the university, will take “*Campus Clarity: Think About It*” online training modules during the 2018-2019 academic year.

### UNM Specialized Training (2016 – 2018):

- The agreement requires that UNM personnel involved in processing, investigating, or resolving complaints of sexual misconduct receive additional training. This includes intensive and specialized training for Office of Equal Opportunity staff members, UNM Police Officers, and Dean of Students Office personnel who are likely to receive reports, investigate, and handle discipline involving sexual harassment and misconduct.
- Staff members at the UNM Police Department, Office of Equal Opportunity, and Dean of Students Office, have collectively participated in thousands of hours of training focused on Title IX, Trauma Informed Investigation, Inherent Bias, and Rape Crisis.
- In January 2017, UNM engaged Dr. Chris Wilson, a nationally known professional trainer, to conduct an intensive, multi-day training session relating to *Forensic Experiential Trauma Interview (FETI) within the Sexual Assault Investigation Response*, for numerous university employees. This training enables response staff to gather evidence more effectively and better understand the traumatized person’s experience.
- In early 2017, the UNM Ombuds Office developed a Supportive Listening Presentation for UNM Faculty and Staff. Supportive Listening 101:

*Listening and Responding Supportively to Accounts of Sexual Misconduct - In this 30 minute presentation, you'll learn the essential DOs and DON'Ts for listening supportively without causing unintentional harm. Supportive Listening 101 is an introduction to basic tools to help you foster a safe and supportive environment for those speaking up about sexual violence and misconduct.*

Since its development, the Ombuds Office has done 32 presentations for 695 people on the UNM Campus

- In October 2017, UNM provided a “Neurobiology of Trauma” training by Dr. David Lisak. For the past 30 years, Dr. Lisak has been the premier researcher in the area of sexual and gender-based violence on college campuses, having conducted his research out of the Psychology Department at University of Massachusetts. Dr. Lisak also offered a condensed version of the “Neurobiology of Trauma” training for Interim President Chaouki Abdallah, Vice Provost Rich Wood, a member of the board of regents, and several staff members from the Office of the Provost.
- In October 2017, UNM provided a workshop on Addressing Ableism in Anti-Violence Prevention. A workshop to address how to assist either individuals who have hidden or visible disabilities.



- In November of 2017, UNM Hosted a Clery Training Conference. This conference informed participants on how to fully comply with the federal Clery Act.
- In November of 2017, UNM hosted a training held by (Sheehan and Sheehan Law Firm) on Workplace Investigations. This workshop taught UNM Deans, Faculty and Staff on how to properly investigate workplace incidents.
- In January of 2018, UNM Hosted a Respondent Training Session. This session allowed participants to understand how to properly and fairly work with respondents (those whom the concerns have been lodged against) in cases of sexual misconduct.
- Helen Grant (Title IX Consultant) February 2018 – contracted out by UNM Athletics to assess compliance with Title IX.
- During the late spring of 2018, the UNM Ombuds Office Developed a presentation on So, I have to report. So, I have to Report is:

*In this 30-minute presentation, you will learn what to say to let someone disclosing sexual misconduct know that you are a Responsible Employee (RE). According to the Dept. of Education, REs include UNM Faculty, Staff, Teaching Assistants, and Graduate Assistants. This designation requires that any report of sexual misconduct made must be reported to the Office of Equal Opportunity.*

Since it has been developed, the Ombuds Office has delivered five presentations to 86 staff members.

- Athletics Compliance Office (August 2018) – Spoke with all teams about UNM's Hazing Policy. Additionally, all athletes are required to sign Hazing Policy Forms prior to participation
- Alan Berkowitz Bystander Training (September 5, 2018) – Mr. Berkowitz trained approximately 60 people on bystander intervention theory and practice.
- Speak About It Bystander Training (September 6, 2018) – The LoboRESPECT Advocacy Center hosted Speak About It - a college touring performance group whose show centers around true stories about sex, sexuality, healthy relationships, consent and boundaries - several topics discussed through the Grey Area.
- Dan Beebee Group (September 2018) – Spoke to all student athletes about prevention of harassment, discrimination, retaliation and sexual misconduct.

- UNM’s Ombuds Services for Staff, which is a university office dedicated to supporting efforts of UNM employees to improve communication and collaboration in the workplace, has developed a workshop for responsible employees on listening and responding constructively when approached with a report of sexual misconduct. The workshop entitled “Responsible Listening” is approximately three (3) hours in length and is provided in-person.
- In the past year (October 2017 to present) The Office of Equal Opportunity did 19 trainings for 470 (Students, Faculty and Staff)

### Policies, Procedures & Practices (2016 – 2018):

- The agreement requires changes to several of UNM’s policies, procedures, and practices relating to sexual harassment and misconduct. Prior to the start of the Department of Justice investigation, UNM drafted a new comprehensive policy on sexual violence, which was issued as University Administrative Policy (UAP) 2740: Sexual Violence and Sexual Misconduct, on May 15, 2015. UNM has been working on revisions to UAP 2740. The Office of Equal Opportunity also made significant edits to UAP 2720: Equal Opportunity, Non-Discrimination, and Affirmative Action, to address the Department of Justice and other concerns. These policies (UAP 2720 and UAP 2740) will go out for comment in late fall or early spring and at that time, UAP 2730: Sexual Harassment will be rescinded. **Update:** UAP 2720 and 2740 were revised effective 2/26/2018 to reflect needed changes.
- UNM’s interim president had convened a Presidential Task Force related specifically to identifying responsible employees at UNM and the requirements, under policy, of those employees who end up not being identified as responsible employees. This task force may suggest changes to UAP 2740, with the input of faculty, staff and students. **Update:** In January of 2018, this task force recommended that the policy be changed to indicate a shorter list of responsible employees and require all other employees to support individuals and provide them with resources; and proposed a timetable for policy changes and corresponding training. President Stokes is pursuing what the potential next steps may be, based on these recommendations.
- As part of the agreement, UNM has improved its procedures to provide reliable, prompt, and impartial investigation, adjudication, and appeal of all complaints of sexual harassment and misconduct.
- The Office of Equal Opportunity’s revised procedures and guidance documents are clear and effective, and intended to streamline the manner in which the office investigates claims that are raised. This better aligns the university’s procedures with the recommendations from the Department of Justice. Newly adopted (in June 2016) Office of Equal Opportunity procedures include:

- Discrimination Claims Procedure;
  - Checklist for Formal Investigation Process – Individual; and,
  - Checklist for Formal Investigation Process – Departmental.
- On November 1, 2016, the UNM Police Department adopted a written protocol, for all police officers who respond to or investigate allegations of sexual assault, requiring training at least annually.
  - Dean of Students Office procedures adopted in 2017 include:
    - Supportive measures, such as academic and administrative measures; and,
    - Safety measures, such as interim bans and no contact directives.
  - New guidance documents improve regular communication between UNM Units.
    - The UNM Police Department and the Office of Equal Opportunity finalized a Memorandum of Understanding detailing how they will work together on sexual harassment and misconduct cases;
    - The Dean of Students Office and the Office of Equal Opportunity finalized a Memorandum of Understanding describing how they will work together on sexual harassment and misconduct cases; and,
    - The UNM Police Department has developed a system for consistent referrals of sexual harassment and misconduct cases to UNM’s Title IX Coordinator.
  - UNM has started to implement new internal reporting systems to record crucial information involving the investigation of sexual harassment and misconduct matters.

### Staffing Changes/Updates (2016 – 2018):

- UNM has a Title IX Coordinator and five (5) Civil Rights Investigators who work in the Office of Equal Opportunity on sexual harassment and misconduct matters. Although two of the investigator positions were temporary, UNM established permanent funding in next year’s budget for these positions. In addition, a new Administrative Assistant was hired in the Office of Equal Opportunity to assist with data collection and input, quality assurance of data, and administrative tasks to support investigators.
- In 2017, UNM’s Dean of Students Office hired two (2) Trainers/Advocates to assist with “*The Grey Area*” in-person student training effort and to provide support and advocacy through the LoboRESPECT Advocacy Center. With this addition, the Dean of Students Office now utilizes seven (5) Advocates – five (5) in LoboRESPECT.
- In 2017, UNM’s Women’s Resource Center (WRC) hired a new director, and in 2018, the Center was moved to report directly to an Associate VP in Student Affairs, rather than the

Dean of Students Office. The center is a place of advocacy, support, and safety for all members of UNM and the greater community. The Women's Resource Center also hired a gendered violence program coordinator who, in collaboration with the Education Coordinator at the LoboRESPECT Advocacy Center, designed a program to provide peer educators with tools, knowledge, and skills-based workshops on the following topics: sexual violence prevention, hate, bias and discrimination prevention, alcohol and substance abuse, suicide prevention, and bystander intervention. In addition, the center added an academic advisor one (1) day a week so students can receive academic support in the same safe space they are receiving other support services.

- Respondent Support Services (RSP) - The University of New Mexico aims to create a safe learning environment for all students. Should the Office of Equal Opportunity identify a student as a respondent during an investigation, respondents are encouraged to contact the Dean of Students Office to inquire about Respondent Support Services. The RSP's are a trained resource person at the University of New Mexico. These individuals undergo extensive training to be able to assist respondents with navigating the investigation process. These individuals are able to offer near equivalent services to respondents in order to alleviate the impact of an investigation on their educational experience at UNM. These individuals undergo FETI training, as well as Title IX procedure, DOS conduct procedure, and student rights training. Services an RSP might offer include:
  - Attend meetings (investigative conversations, housing removal/relocation discussions, resolution agreement discussions, e.g.) as a support person;
  - Review documents and materials from investigation, final report, and sanctioning decisions as requested;
  - Manage academic, housing, access to dining facilities and interim safety measures as requested by respondent;
  - Provide information and referral to university and community based resources for additional support needs;
  - Supporting and connecting respondents with on-campus and off-campus resources;
  - Assist with Academic Supportive Measures;
  - Provide general support and a safe listening space.
  
- Complainant and Respondent Support Services – The same supportive services mentioned above have been available for a number of years for both complainants and respondents, although the respondent support has recently become more formalized to add advocates for respondents.

- Campus-wide deputy Title IX coordinators were established in 2017, in order to formalize the work being done in Title IX Compliance and ensure that each area on campus is being served fully. The new deputy Title IX coordinators are found in Human Resources, the Office of the Provost, Athletics, and Residence Life and Student Housing. UNM's interim president provided the catalyst and support for these leaders to be recognized formally across campus.
- During the summer of 2018, a new HSC Compliance Director was selected.
- During the summer of 2018, the Office of Equal Opportunity (OEO) was given permission to do an office reorganization, due to the significant rise in intakes this office receives. OEO has added an Associate Director and another compliance Manager, to assist in their responsibilities to campus.

### Campus-wide Efforts (2016 – 2018):

- UNM receives suggestions on improving the campus climate through climate surveys:
  - During Spring Semester 2016, UNM conducted a Main Campus campus-wide climate survey to make sure that UNM is serving the student population regarding campus climate. The results are located at [http://o eo.unm.edu/title-ix/campus\\_climate\\_survey.html](http://o eo.unm.edu/title-ix/campus_climate_survey.html). In particular, the results of this climate survey concluded that a majority of students generally knew that UNM had a policy prohibiting sexual misconduct and recognized where to get help on campus.
  - During Spring Semester 2017, UNM conducted two campus climate surveys.
    - At UNM's branch campuses, the National Campus Climate Survey (NCCS) was utilized, through a vendor, SoundRocket. The survey ran for approximately four (4) weeks, with five (5) email reminders and assistance from each branch campus to promote the survey and provide incentives for participation. The response rate total for all campuses was 17%, which is slightly above the national average (15%) for commuter campuses.
    - Also during Spring Semester 2017, for UNM's main campus, OEO, in collaboration with a UNM faculty principal investigator and the University of Kentucky, used the Multi College Bystander Efficacy Evaluation (McBee). The survey ran for approximately four (4) weeks with one (1) email reminder and multiple incentives for participation provided by the University of Kentucky. The response rate total for this survey was 10%, which is less than ideal for a survey of this kind. Given the low response rate and narrow parameters of the study itself (Main Campus students, aged 18-

24, only taking on-campus classes), it is important to review the results of this survey through that lens.

- In spring of 2018, UNM UNM did a McBee Climate Survey, to survey the campus climate on the UNM Campus for 2017 – 2018 Academic Year. This survey was sent to 5,556 undergraduate students. There were 786 eligible students and 81% completed or partially completed the survey. Some highlights include:

**Receipt and Helpfulness of Primary Bystander Programs**

Program	Heard of It	Received It	Helpful
University Specific	557 (87%)	472	200
Green Dot	31 (5%)	10	2
Haven	24 (4%)	10	4
It's On Us	148 (23%)	62	23
Step Up	95 (15%)	32	14
Think About It	76 (12%)	50	22
Another Bystander Program	9 (1%)	9	7

○ **Sexual Violence and Dating Violence Experiences Academic Year 2017 - 2018**

For this academic year, reported rates of perpetration involving physically forced sex, sex when the person was unable to consent and harm or threats of harm to a n intimate or dating partner were low (less than 2%).

- In February 1, 2017, UNM implemented a Monitoring Program to assess the effectiveness of its efforts to prevent and address sexual harassment and retaliation and to promote a non-discriminatory school climate. These efforts include continued campus climate surveys on sexual misconduct, evaluations of student and staff/faculty trainings, and focus groups with students to qualitatively assess how UNM can improve reporting and responding to incidents of sexual misconduct and retaliation.
- In August 2017, UNM updated the LoboRESPECT website. This website includes comprehensive information on UNM's prevention education efforts and programs, services and support for victims of sexual misconduct, and policies.
- Starting in the summer of 2017, all LoboCard IDs now display the contact information for the UNM Police Escort Service and the LoboRESPECT Advocacy Center on the back of each card.

- In September 2017, during Campus Safety Week, UNM’s interim president issued a campus-wide message focused on preventing sexual misconduct on the campus. In addition, the interim president participated in the Annual Campus Safety Walk.
- In September 2017, UNM hosted national speaker, Kate Harding, for a campus-wide talk. Harding addressed the myths of rape culture in her lecture, “Taking Down Rape Culture.” Her lecture came during UNM’s Campus Safety Week and National Campus Safety Awareness Month.
- For Domestic Violence awareness (2017 – 2018), the LoboRESPECT Advocacy Center hosted the following events:
  - Apples for Awareness 10/10/17
  - Paint the Campus Purple chalking event 10/18/17
  - Volunteer for Valencia 11/1/17
  - Taking Strides to End Domestic Violence w/ Alpha Chi Omega 11/18/17
  - The Pack Goes Purple Basketball Games, Women’s 1/17/18 and Men’s 1/20/18
- For Sexual Assault Awareness Month Social Media Outreach (2018), the LoboRespect created the following:
  - SAAM Teaser Week Packet 3/16/18
  - March into SAAM Packet 3/23/18
  - Consent Packet 3/30/18
  - Supporting Survivors Packet 4/6/18
  - Active Bystander Packet 4/13/18
  - On & Off Campus Resources Packet 4/20/18
- For Sexual Assault Awareness Month Events (2018), LoboRESPECT hosted the following:
  - Farm Worker’s Awareness Month SAAM collaboration with UNM CAMP, Film showing: “Rape in the Fields” and subsequent panel, 4/2/18
  - Sheer Empowerment event in collaboration with ASUNM 4/13/18
  - UNM Baseball SAAM Awareness Game 4/21/18
  - Tabling at SHAC Condom-Mint Event 4/26/18
- In September 2018 – the new UNM President assisted with the Annual Campus Safety Walk and other Safety Week events.

### Faculty Efforts:

- Faculty offer a variety of courses that directly address topics of relationship violence and/or

sexual misconduct, including undergraduate and graduate level courses, across the UNM campus, including the Health Sciences Center and the School of Law.

- UNM faculty has been very engaged in improving the campus environment. In the fall of 2016, UNM faculty members created Faculty for a Sexual Assault Free Environment at UNM (Faculty SAFE UNM) to focus on the execution of the DOJ agreement and/or prevention of sexual harassment and misconduct at UNM. Faculty SAFE UNM has a core group of approximately 20 faculty members and more than 60 others, who monitor the work of the group.
- Representatives of Faculty SAFE serve on both Policy Office and Title IX committees, where they play an active and collaborative role in the development of UNM policies on sexual harassment and misconduct.
- In November 2016, the Faculty Senate passed a Resolution Regarding Faculty Reporting Obligations at The University of New Mexico, found at <https://facgov.unm.edu/ResolutionsList.html> . This resolution affirmed the faculty’s role in fostering awareness of sexual violence and supporting students and other members of the campus community impacted by sexual violence, recommending that most faculty and staff be exempted from the obligation to report.
- In February 2017, Faculty SAFE UNM, in cooperation with the Feminist Research Institute, the Health Sciences Center Faculty Council, and OEO, hosted Dr. Jennifer Freyd from the University of Oregon for a keynote lecture. Dr. Freyd met with faculty, administrators, staff, and police engaged with Title IX compliance, as part of Faculty SAFE UNM’s efforts to strengthen research-based responses to sexual harassment and violence at UNM.
- In October 2017, UNM Professor Elizabeth Hutchison presented a talk at Columbia University as part of a forum titled “Beyond Prevalence: The Next Generation of Research on Campus Sexual Assault” as part of the “Reframing Gendered Violence” series hosted by CU’s Center for the Study of Social Difference. The Center is grounded in the idea that a consensus has emerged that campus sexual assault is a serious public health problem, and that innovative and effective prevention requires research that both includes and extends beyond simply measuring the scope of the problem.
- Faculty have spearheaded efforts to increase research on sexual violence and gender inequality at UNM, by bringing the CDC-funded University of Kentucky Multi-College Bystander Efficacy Evaluation study to UNM from 2017 to 2019. A second study, funded with seed money from the Office of the VP for Research and led by a faculty PI in Political Science, examines the effects of the Grey Area training on student awareness of sexual



assault and gender norms. As part of the training study, in February of 2018, researchers held a Campus Research Workshop on Sexual Assault and Harassment on College Campuses: Problems, Solutions, Analyses and Participants. The workshop included public presentation by the UNM Group as well as invited researchers – Leila Wood (UT Austin), David Singer (MIT), Justin Tinkler (U. of Georgia) and Francesca Jensenius (NUPI).

### Web Resources:

- LoboRESPECT is the name of UNM’s comprehensive approach to preventing and responding to sexual violence in the campus community. The LoboRESPECT website includes information on UNM’s prevention education efforts and programs, services, and support for victims of sexual violence, our policies and sanctions, and much more. The website can be found at: <http://loborespect.unm.edu/about.html>
- Information about “*The Grey Area*” in-person student training program for the prevention of sexual harassment and misconduct and policies and procedures regarding Title IX complaints is located at: <http://thegreyarea.unm.edu>. Additional dates and times will be listed, as they become available. Many departments and colleges across campus will be hosting additional training sessions.
- Newly adopted Office of Equal Opportunity procedures can be found at: <https://oeo.unm.edu/index.html>
- Notices and information about UNM’s Title IX Coordinator have been widely disseminated to the university community. Additional information regarding the Title IX Coordinator is located at: <https://oeo.unm.edu/title-ix/index.html>
- Additional information about Faculty SAFE UNM can be found at: <https://facultysafeunm.wordpress.com/about/>

### Conclusion:

“We take pride in seeking, discovering, and creating better ways to understand and respond to our world but our efforts will only be successful if everyone participates. What we say and do, and what we represent as a university, transcends any individual or group, and becomes a true and long-lasting part of who we are as an institution.”

UNM President Garnett Stokes

For additional information, please contact:

**UNM Office of Equal Opportunity**

Francie Cordova, JD, Director and Interim Chief Compliance Officer, Email: [oeounm@unm.edu](mailto:oeounm@unm.edu)

Sara Cliffe, UNM Title IX Coordinator, Email: [scliffe@unm.edu](mailto:scliffe@unm.edu)

MSC05 3150 1 University of New Mexico Albuquerque, NM 87131

Phone: (505) 277-5251 Fax: (505) 277-1356

**UNM Police Department**

Kevin McCabe, Chief of Police

MSC02 1540 2500 Campus Blvd. NE Albuquerque, NM 87131

For Emergencies: 911

For all other calls: UNM PD dispatch (505) 277-2241

Safety Escorts: (505) 277-2241

**UNM Dean of Students Office**

Nasha Torrez, Dean of Students

Lisa Lindquist, Director of the LoboRESPECT Advocacy Center

Jessica Hidalgo Holland, Director of the Women’s Resource Center

MSC 06 3600 1 University of New Mexico Albuquerque, NM 87131

Phone: (505) 277-3361 Fax: (505) 277-0370

Email: [doso@unm.edu](mailto:doso@unm.edu)

**UNM Policy Office**

Bonnie Leigh-Reifsteck, Interim Director, Email: [bonniec@unm.edu](mailto:bonniec@unm.edu)

MSC05 3357 1 University of New Mexico Albuquerque, NM 87131

Phone: (505) 277-2069

**Faculty SAFE UNM**

Elizabeth Hutchison

MSC06 3760, 1 University of New Mexico, Albuquerque, NM 87131

Phone: (505) 277-2266

Email: [ehutch@unm.edu](mailto:ehutch@unm.edu)

**Main Campus Compliance Office**

Rob Burford, Director of Compliance, Email: [rburford@unm.edu](mailto:rburford@unm.edu)

MSC05-3150 1 University of New Mexico Albuquerque, NM 87131

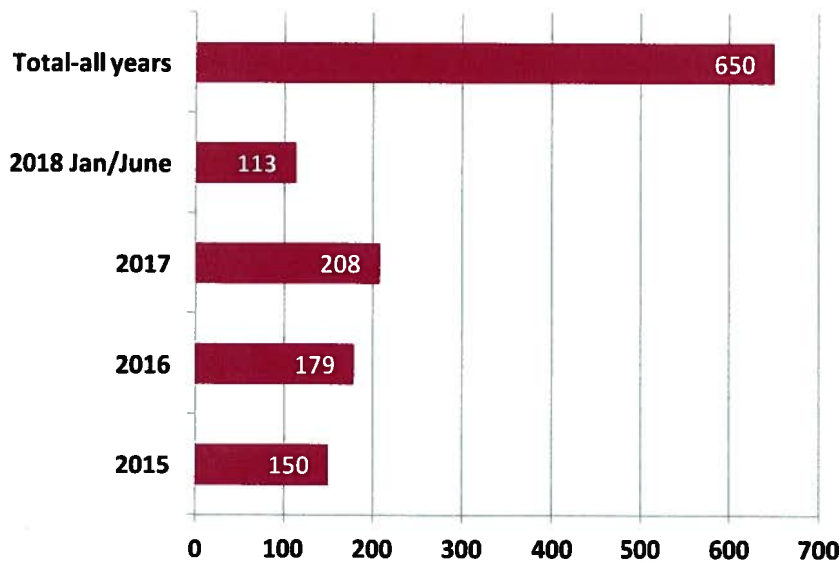
Phone: (505) 277-3979

**Compliance Office - Main Campus**

**UNM Compliance Hotline Report  
Presented to the  
UNM Board of Regents Internal Audit  
and Compliance Committee**

**January 1, 2018 - June 30, 2018 Hotline Activity**

**UNM Hotline  
Total Cases Reported**



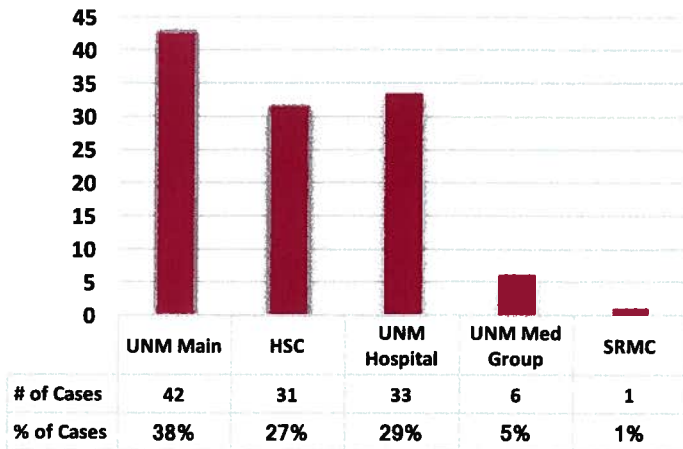
**This report covers EthicsPoint Hotline statistics for UNM Main Campus, UNM Health Sciences Center, UNM Hospital, UNM Medical Group, Branch Campuses and Sandoval Regional Medical Center.**

Submitted by Peggy Davis  
Administrative Officer  
Main Campus Compliance Office  
October 15, 2018

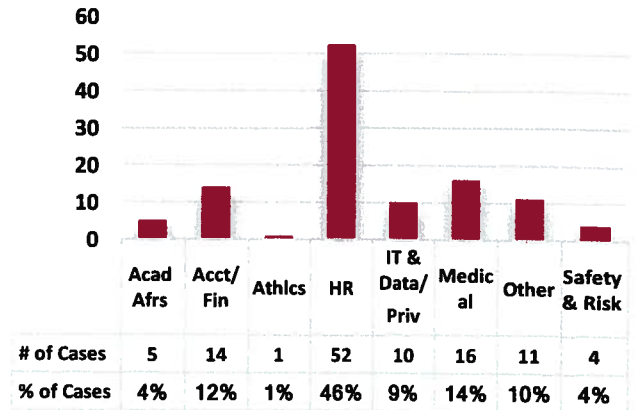
## Hotline Case Summary – January 1, 2018 thru June 30, 2018

There has been a total of 113 cases reported to the Hotline on varying issues and locations. As a comparison, there were 110 cases reported during the same time period of 2017. The information below indicates the majority of cases reported in the first six months of 2018 originate from UNM Main Campus, with the majority of issues falling under Human Resources related categories. The chart at the bottom of the page indicates the variety of reported issues that represent the 52 HR cases.

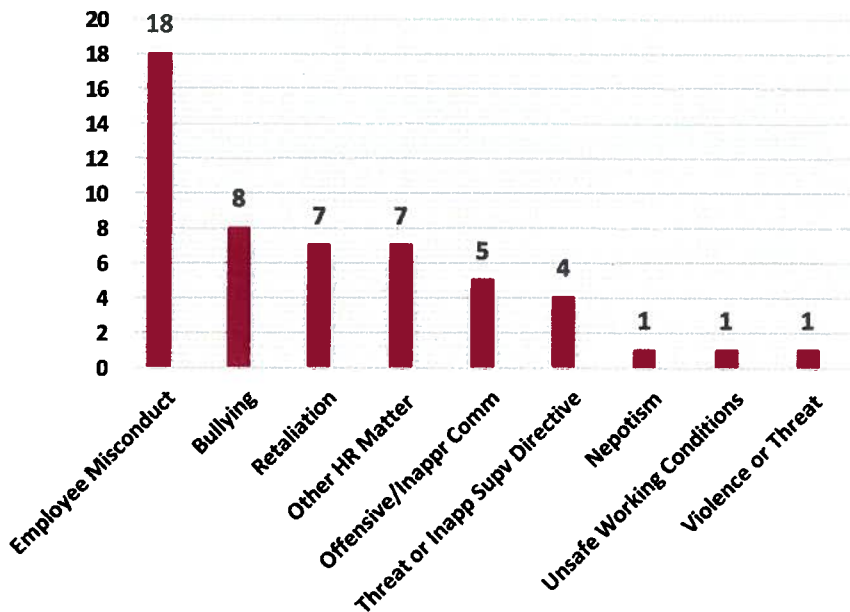
### Hotline Case Locations Jan-June 2018



### Hotline Case Volume by Issue Jan-June 2018



### Summary of 52 HR Issues Reported Jan- June 2018



Of the 52 cases with HR issues reported in the first six months of 2018, the following statistics apply –

-41 cases or 79% are closed, 11 cases or 21% are currently being investigated.

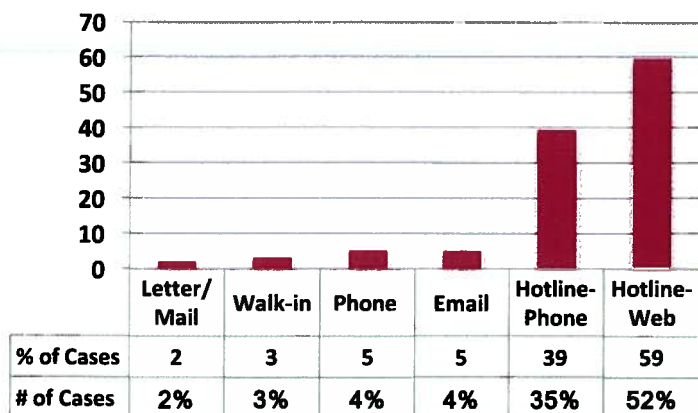
-Findings of those 41 closed cases are –  
 Unsubstantiated – 18 (44%)  
 Substantiated – 5 (12%)  
 Partially Substantiated – 7 (17%)  
 Other Findings – 11 (27%)

-Location of the 52 reported cases –  
 HSC 13  
 UNMH 13  
 Main Campus 11  
 Academic Units 8  
 UNMMG 4  
 Branch Campuses 2  
 SRMC 1

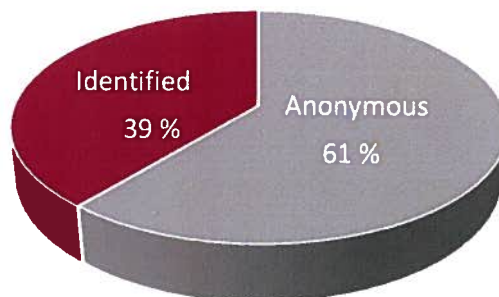
## Hotline Case Summary – January 1, 2018 thru June 30, 2018 - continued

The preferred method of reporting is via the Hotline web or phone platforms, with the overwhelming percentage of reporters continuing to prefer to remain anonymous.

**UNM Hotline Intake Method Jan-June 2018**



**Anonymous vs. Identified Reporting Jan -June 2018**



■ Anonymous ■ Identified

Reported	# of Cases Reported	% of Cases Reported
Anonymous	69	61%
Employee	28	25%
Former Employee	0	0%
Student	6	5%
Vendor	1	1%
Patient	6	5%
Other	3	3%
<b>TOTAL</b>	<b>113</b>	<b>100%</b>

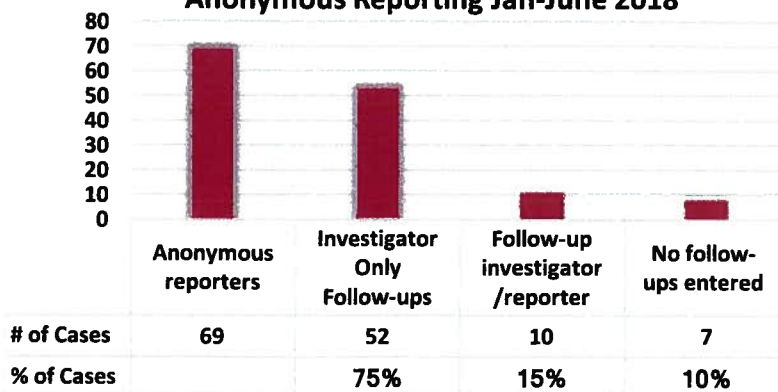


15 – Staff-Administrative  
8 – Staff-Medical  
2 – Staff-Technical/Trades  
3 – Faculty

## Anonymous Reporting and Follow – Up Rates

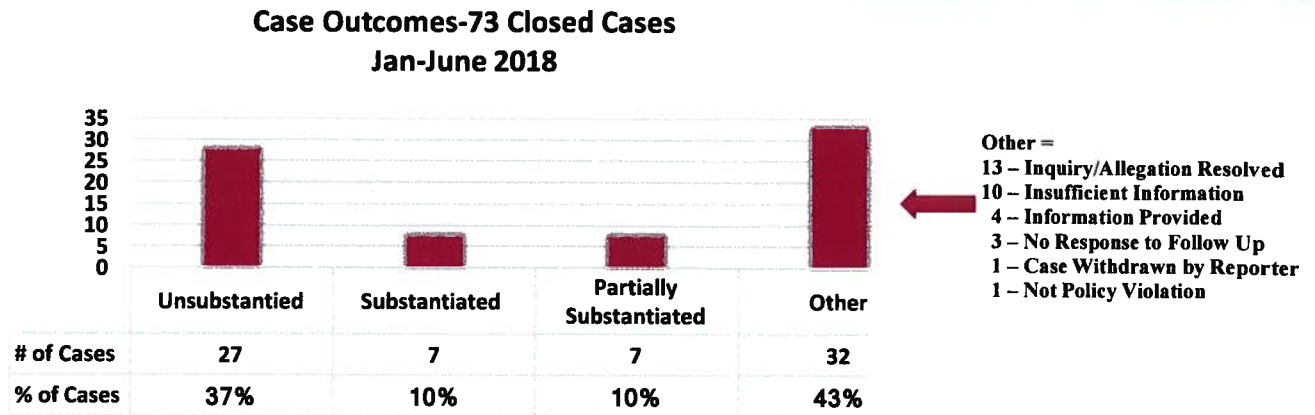
Of the 113 cases in this time period, 69 were reported anonymously. To ensure the successful use of any hotline program, especially anonymous reporting, organizations need to encourage and educate users on the importance of checking back on complaints entered, to follow up and respond to any questions that would aid in the investigation. The baseline follow-up rate for anonymous reporting in NAVEX statistics for 2017 is 32%. Beginning with this report, a review of follow ups by anonymous reporting will be conducted to determine if it's an area that needs to be addressed.

**Summary of Follow-Up Rates of Anonymous Reporting Jan-June 2018**



## Summary of Substantiated, Partially Substantiated and Unsubstantiated Cases

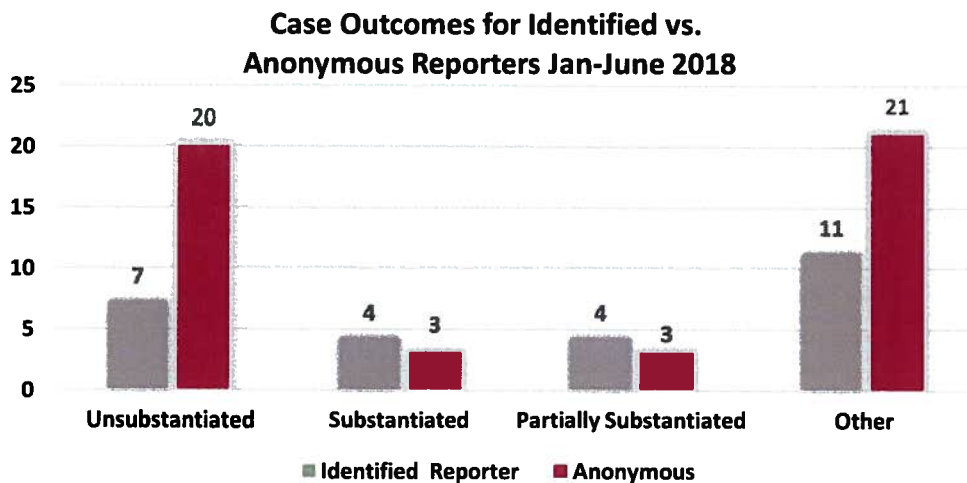
Of the 113 cases reported to the UNM Hotline during the first six months of 2018, 73 cases have been investigated and closed, resulting in a 65% closure rate for cases reported during this time period. The information below highlights the outcomes on these closed cases. There are 40 cases for 2018 that are open and being investigated at the time of this report.



### Actions Taken on Substantiated and Partially Substantiated Cases- Jan-June 2018

Outcome	Summary of Action Taken
Substantiated – 7 cases	3 - Policy Review 1 - Discipline 3 - Training
Partially Substantiated – 7 cases	2 - Executive Resolution 1 - Discipline 3 - Policy Review 1 - No Action Taken

In response to an inquiry regarding the August 2017 Hotline report, an analysis was conducted to see if there is a correlation between anonymous reporting and unsubstantiated cases. Based upon this review, there is an indication that cases where reporters identify have a slightly higher rate of substantiated and partially substantiated than cases where the reporter is anonymous. This trend will continue to be monitored and reported on in future reports.

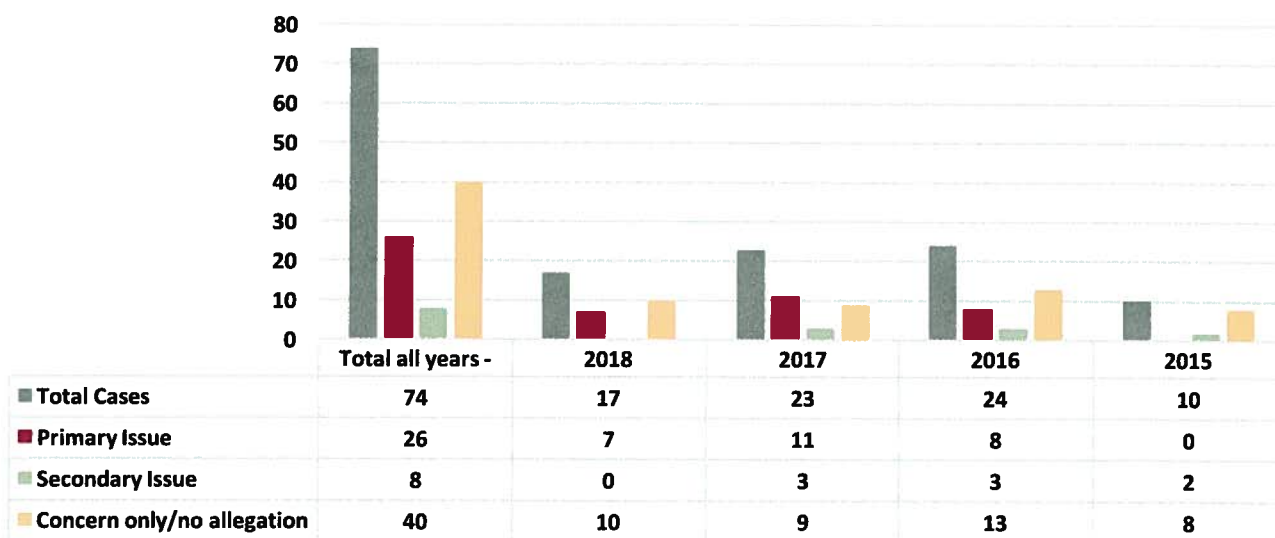


## Reported Claims of Retaliation –

With the adoption of the updated *UAP Policy 2200: Reporting Suspect Misconduct and Whistleblower Protection from Retaliation* in May 2017, UNM reinforced its commitment to ensuring the highest ethical and professional standards. In doing so, UNM has placed its full commitment to protecting those members of the University community who report suspected misconduct or who cooperate with an investigation from acts of retaliation.

The information below focuses on retaliation claims submitted to the EthicsPoint Hotline, with attention to cases that state a primary or secondary issue of retaliation. The chart also distinguishes between actual claims of retaliation and reporters who only note a concern or fear of retaliation for filing a complaint. The information below reflects retaliation claims on all 537 cases that have been received at the EthicsPoint Hotline since April 2015.

**Cases Indicating Retaliation 2015 - June, 30, 2018**



**Outcome of 74 Cases Reporting Retaliation**

	Substantiated	Partially Substantiated	Unsubstantiated	Insufficient Info	Withdrawn	Resolved	In Process
Primary Issue	4	2	11	1	1	1	6
Secondary	0	1	7	0	0	0	0
Concern/Fear	0	1	27	2	2	0	8
<b>Total</b>	<b>4 or 5%</b>	<b>4 or 5%</b>	<b>45 or 62%</b>	<b>3 or 4%</b>	<b>3 or 4%</b>	<b>1 or 1%</b>	<b>14 or 19%</b>

### Action Taken on Substantiated and Partially Substantiated Claims of Retaliation

Substantiated – 4 cases	2 – Discipline 2 – Correction of Policy Violation-no further action necessary
Partially Substantiated – 4	4 – Correction of Policy Violation-no further action necessary

The information provided above indicates that while there are 74 total cases noting retaliation since the introduction of the Hotline, only 34 of those represent primary or secondary claims of retaliation and a total of 8 were determined to be substantiated or partially substantiated. This is an important issue that will continued to be closely monitored and updated in future reports.

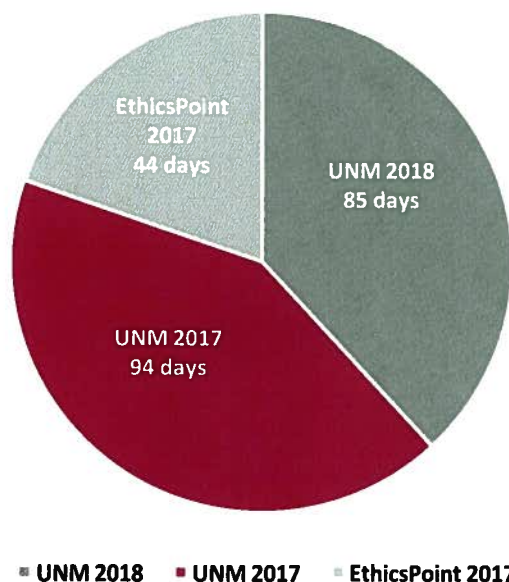


## Overall Average Case Closure Rates

The chart below reflects the average number of days to close a case in the first six months of 2018, compared to the UNM 2017 total average and the average rate reported by EthicsPoint 2017 statistics. There is a noted improvement in the first six months of 2018, when compared to 2017 overall closure rate. However, UNM's closure rate remains high when compared to the NAVEX EthicsPoint average closure rate.

As noted in previous reports, there are some factors that contribute to case closure rates that should be taken into consideration when reviewing these statistics. A high rate of report volume and cases with complex issues involving multiple departments with limited resources can cause a case to remain open past the 45-day open-to-close goal. There have been several complicated cases closed in the first six months of 2018 and it is anticipated there will be continued improvement of this statistic. While the first two months of 2018 had an average closure rate of 62 days, which is a marked improvement, there were two complicated, lengthy, multi-departmental cases closed in April and May that affected the current closure rate. This will continue to be monitored on a monthly basis throughout this year.

**Case Closure Rate Comparison Jan-June 2018**





**INFORMATION  
TO  
BE  
SUPPLIED  
AT  
MEETING**

**INFORMATION  
TO  
BE  
SUPPLIED  
AT  
MEETING**

**Internal Audit Director's Status Report  
Audit and Compliance Committee Meeting  
October 15, 2018**

## INFORMATION ITEMS

**Audit Committee Meeting Calendar.** The following are future proposed dates in FY19 for the Committee's consideration. The Committee meets in the Roberts Room. This schedule will accommodate the entrance conference for the FY19 External Financial Statements Audit.

February 21, 2019

May 23, 2019 (Entrance Conference for FY19 Financial Statements Audit)

**Audit Plan Status.** The project status and hours report for the plan is at Tab #4D. The status of the proposed plan as of September 30, 2018 is:

Completed	6
Report Writing	1
Fieldwork	2
<b>Subtotal</b>	<b>9</b>
Assigned	11
<b>Total</b>	<b>20</b>

The Fiscal Year 2019 (FY19) draft audit plan includes four (4) audits carried over from FY18. The draft FY19 audit plan will be finalized based on the University-wide risk assessment survey and input from the Executive leadership and the Audit and Compliance Committee.

**Department Financial Report.** At Tab 10 is the Internal Audit Department's budget status report for your review. The FY19 adjusted budget is \$875,043, of which \$822,543 is from the general pooled account, \$4,000 is reimbursements of expenditures from the University of New Mexico Hospital for sharing audit software, and \$48,500 from the departmental reserve. As of September 30, 2018, the department's actual expenditures are \$191,107, and encumbrances are \$509,193. The department estimates to have reserve balance of \$35,000 at the end of fiscal year 2019.

**Staffing.** Internal Audit filled one Auditor 2 position in September 2018.

**Student Internships.** There is a current posting in UNMJobs, and the Department is in the process of interviewing candidates.

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>										
0340 - University Hospital Revenue!	\$4,000.00	\$0.00	\$4,000.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$4,000.00	100.00%
1640 - Allocations Pooled Allocatio!	\$822,543.00	\$0.00	\$822,543.00	\$0.00	.00%	\$822,543.00	100.00%	\$0.00	\$0.00	.00%
1900 - Reserves	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$102,655.88	.00%	\$0.00	(\$102,655.88)	.00%
1901 - Budgeted Use of Reserves	\$48,500.00	\$0.00	\$48,500.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$48,500.00	100.00%
<b>*TOTAL Revenue</b>	<b>\$875,043.00</b>	<b>\$0.00</b>	<b>\$875,043.00</b>	<b>\$0.00</b>	<b>.00%</b>	<b>\$925,198.88</b>	<b>105.73%</b>	<b>\$0.00</b>	<b>(\$50,155.88)</b>	<b>(5.73%)</b>
<b>Expense</b>										
2020 - Administrative Professional !	\$683,716.00	\$0.00	\$683,716.00	\$61,053.37	8.93%	\$166,426.88	24.34%	\$471,945.75	\$45,343.37	6.63%
2060 - Support Staff Salary Detail !	\$47,184.00	\$0.00	\$47,184.00	\$3,629.54	7.69%	\$9,981.23	21.15%	\$37,202.79	(\$0.02)	.00%
20J0 - Student Salaries Gen	\$18,000.00	\$0.00	\$18,000.00	\$0.00	.00%	\$1,672.56	9.29%	\$0.00	\$16,327.44	90.71%
20P0 - Temporary Salary Gen	\$5,000.00	\$0.00	\$5,000.00	\$0.00	.00%	\$311.11	6.22%	\$0.00	\$4,688.89	93.78%
20SA - Salary Adjustments	\$51,500.00	\$0.00	\$51,500.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$51,500.00	100.00%
3100 - Office Supplies General	\$672.00	\$0.00	\$672.00	\$0.00	.00%	\$0.00	.00%	\$44.95	\$627.05	93.31%
3110 - Books Periodicals Gen	\$50.00	\$0.00	\$50.00	\$0.00	.00%	\$69.99	139.98%	\$0.00	(\$19.99)	(39.98%)
3140 - Computer Software Gen	\$150.00	\$0.00	\$150.00	\$0.00	.00%	\$454.00	302.67%	\$0.00	(\$304.00)	(202.67%)
3150 - Computer Supplies <\$5,001	\$100.00	\$0.00	\$100.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$100.00	100.00%
3180 - Non Capital Equipment <\$5,!	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$0.00	.00%
3189 - Computers & Servers <\$5,0!	\$2,000.00	\$0.00	\$2,000.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$2,000.00	100.00%
31A0 - Business Food - Local	\$800.00	\$0.00	\$800.00	\$321.50	40.19%	\$321.50	40.19%	\$0.00	\$478.50	59.81%
31C0 - Dues Memberships Gen	\$4,000.00	\$0.00	\$4,000.00	\$357.00	8.92%	\$952.00	23.80%	\$0.00	\$3,048.00	76.20%
31J0 - Parking Permits Gen	\$250.00	\$0.00	\$250.00	\$0.00	.00%	\$400.00	160.00%	\$0.00	(\$150.00)	(60.00%)
31K0 - Postage Gen	\$40.00	\$0.00	\$40.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$40.00	100.00%
31P0 - Training Materials Supplies !	\$200.00	\$0.00	\$200.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$200.00	100.00%
3800 - In State Travel Gen	\$1,190.00	\$0.00	\$1,190.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$1,190.00	100.00%
3805 - Instate Travel-Per Diem Sta!	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$0.00	.00%
3810 - Instate Travel-Per Diem No!	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$0.00	.00%
6000 - Telecom Charges Gen	\$3,500.00	\$0.00	\$3,500.00	\$292.50	8.36%	\$877.50	25.07%	\$0.00	\$2,622.50	74.93%
6020 - Long Distance Gen	\$50.00	\$0.00	\$50.00	\$0.00	.00%	\$0.77	1.54%	\$0.00	\$49.23	98.46%
6060 - Voice Mail Box Gen	\$634.00	\$0.00	\$634.00	\$45.00	7.10%	\$135.00	21.29%	\$0.00	\$499.00	78.71%
6300 - Alarm System Gen	\$200.00	\$0.00	\$200.00	\$36.25	18.13%	\$58.75	29.38%	\$0.00	\$141.25	70.63%
6315 - Electronic Databases	\$1,200.00	\$0.00	\$1,200.00	\$126.00	10.50%	\$378.00	31.50%	\$0.00	\$822.00	68.50%
63A0 - Conference Fees Gen	\$1,000.00	\$0.00	\$1,000.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$1,000.00	100.00%
63A2 - Seminars/Training Fees	\$6,900.00	\$0.00	\$6,900.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$6,900.00	100.00%

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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
63C0 - Copying Gen	\$100.00	\$0.00	\$100.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$100.00	100.00%
63J0 - Legal Services Gen	\$0.00	\$0.00	\$0.00	\$0.00	.00%	\$5,264.93	.00%	\$0.00	(\$5,264.93)	.00%
63V0 - Consultant Fees Gen	\$15,000.00	\$0.00	\$15,000.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$15,000.00	100.00%
69Z0 - Other Professional Services!	\$13,500.00	\$0.00	\$13,500.00	\$716.59	5.31%	\$2,149.77	15.92%	\$0.00	\$11,350.23	84.08%
7000 - Plant Repairs Maintenance !	\$200.00	\$0.00	\$200.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$200.00	100.00%
70E0 - Computer Hardware Mainte!	\$600.00	\$0.00	\$600.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$600.00	100.00%
70E1 - Computer Software Mainten!	\$11,500.00	\$0.00	\$11,500.00	\$0.00	.00%	\$0.00	.00%	\$0.00	\$11,500.00	100.00%
70F0 - Equipment Rent Expense G!	\$2,400.00	\$0.00	\$2,400.00	\$239.80	9.99%	\$585.89	24.41%	\$0.00	\$1,814.11	75.59%
80K0 - Banner Tax	\$607.00	\$0.00	\$607.00	\$21.35	3.52%	\$116.49	19.19%	\$0.00	\$490.51	80.81%
80K2 - Foundation Surcharge	\$2,800.00	\$0.00	\$2,800.00	\$334.09	11.93%	\$950.20	33.94%	\$0.00	\$1,849.80	66.06%
<b>*TOTAL Expense</b>	<b>\$875,043.00</b>	<b>\$0.00</b>	<b>\$875,043.00</b>	<b>\$67,172.99</b>	<b>7.68%</b>	<b>\$191,106.57</b>	<b>21.84%</b>	<b>\$509,193.49</b>	<b>\$174,742.94</b>	<b>19.97%</b>
Total Revenue:	\$875,043.00	\$0.00	\$875,043.00	\$0.00	.00%	\$925,198.88	105.73%	\$0.00	(\$50,155.88)	(5.73%)
Total Expense:	\$875,043.00	\$0.00	\$875,043.00	\$67,172.99	7.68%	\$191,106.57	21.84%	\$509,193.49	\$174,742.94	19.97%
Net:	\$0.00	\$0.00	\$0.00	(\$67,172.99)	.00%	\$734,092.31	.00%	(\$509,193.49)	\$224,898.82	.00%

Parameters:

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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.