Audit & Compliance Committee

October 2022

October 13, 2022

8:00 AM

Boardroom, McNamara Alumni Center

AUD - OCT 2022

BOARD OF REGENTS
DOCKET ITEM SUMMARY

Audit & Compliance **October 13, 2022**

AGENDA ITEM: Safety of Minors Compliance Program Update

☐ **Review**	☐ **Review + Action**	☐ **Action**	☒ **Discussion**

☐ *This is a report required by Board policy.*

PRESENTERS: Boyd Kumher, Chief Compliance Officer
Jazmin Danielson, Youth Safety and Compliance Manager

PURPOSE & KEY POINTS

The purpose of this item is to discuss the University's Safety of Minors Program and recent changes that were the result of the Office of Institutional Compliance's Compliance Risk Review process.

The item will include discussion of:

- Overview of the Compliance Risk Review process.
- History and purpose of the Safety of Minors Program.

Safety of Minors Compliance Program Update

Boyd Kumher, Chief Compliance Officer
Jazmin Danielson, Youth Safety and Compliance Manager

Overview

CRR Process

- Overview

Safety of Minors Program

- History/Timeline
- Purpose
- Policy Changes > CRR Process
- Data
- Policy Components
- Role and Oversight

Compliance Risk Reviews

- The Office of Institutional Compliance (OIC) is charged with maintaining a compliance program that is in alignment with the Federal Sentencing Guidelines' elements of an effective compliance program
- Compliance Risk Reviews (CRR) are used to evaluate the structure of the University's existing compliance efforts
    - CRRs look for gaps and other opportunities in existing compliance efforts
    - The CRR process is designed to be collaborative and cross educational
    - When applicable, the CRR process results in an action plan to address gaps
    - CRR results to the Executive Oversight Compliance Committee and summarized in the Chief Compliance Officer's Annual report to the Audit and Compliance Committee

Elements of an Effective Compliance Program

According to the U.S. Sentencing Commission

1. Standards of conduct, policies, and procedures
2. Compliance officer and committee
3. **Communication and education**
4. **Internal monitoring and auditing**
5. Reporting and investigating
6. Enforcement and discipline
7. **Response and prevention**

Key Steps in CRR Process

1. OIC, in collaboration with senior leadership, identifies compliance risk topics/ areas for review
2. OIC researches compliance topic/ area under review, drafts focused self-assessment tool and identifies participants
3. OIC meets with participants to discuss overall process and review scope, self-assessment tool, and proposed timeline
4. Participant reviews the draft self-assessment tool and communicates recommendations, if any, for adjusting scope, tool, timeline, etc.
5. Participant completes the self-assessment tool and submits to OIC
6. OIC reviews the responses to the self-assessment, performs verifications, if needed, and then meets with participant to discuss findings and any required follow-up
7. OIC summarizes the outcomes and reports to the Executive Oversight Compliance Committee


Risk identification and prioritization
Conduct compliance risk reviews
Specify actions needed to address gaps
Follow-up to ensure actions taken
Report findings and trends to senior leadership
Continuous Compliance Improvement

The mission of the Safety of Minors program:

keep youth safe while they are involved with the University and its affiliated programs.

Success in the protection of minors program means:

1) knowing how many youth are served by the University, who are the youth being served and adult caregiver contact information

2) having no reports of harm to youth in affiliation with the University, and

3) having all adults working with youth successfully complete the screening processes.

Impetus

Following the Jerry Sandusky crisis at Penn State University in 2011, many colleges and universities began asking themselves, “Do WE work with minors here? If so, how many?” Universities were shocked to find out that yes, they WERE interacting with minors — and oftentimes in larger numbers than their own traditional student body.

At The University of Minnesota, there are approximately 53,000 enrolled undergraduate and graduate students, yet the University interacts with 98,000 to 250,000 minors annually.

The widely publicized Jerry Sandusky case at Penn State cost that university approximately $237 million (Whitford, 2020), and a more recent case at the University of Southern California cost more $1 billion (Cifarelli Law Firm, 2021).

These costs do not account for the long-term economic costs to the victims and their communities, nor do they account for lost tuition to these universities or for loss of reputation as the result of such a lawsuit.

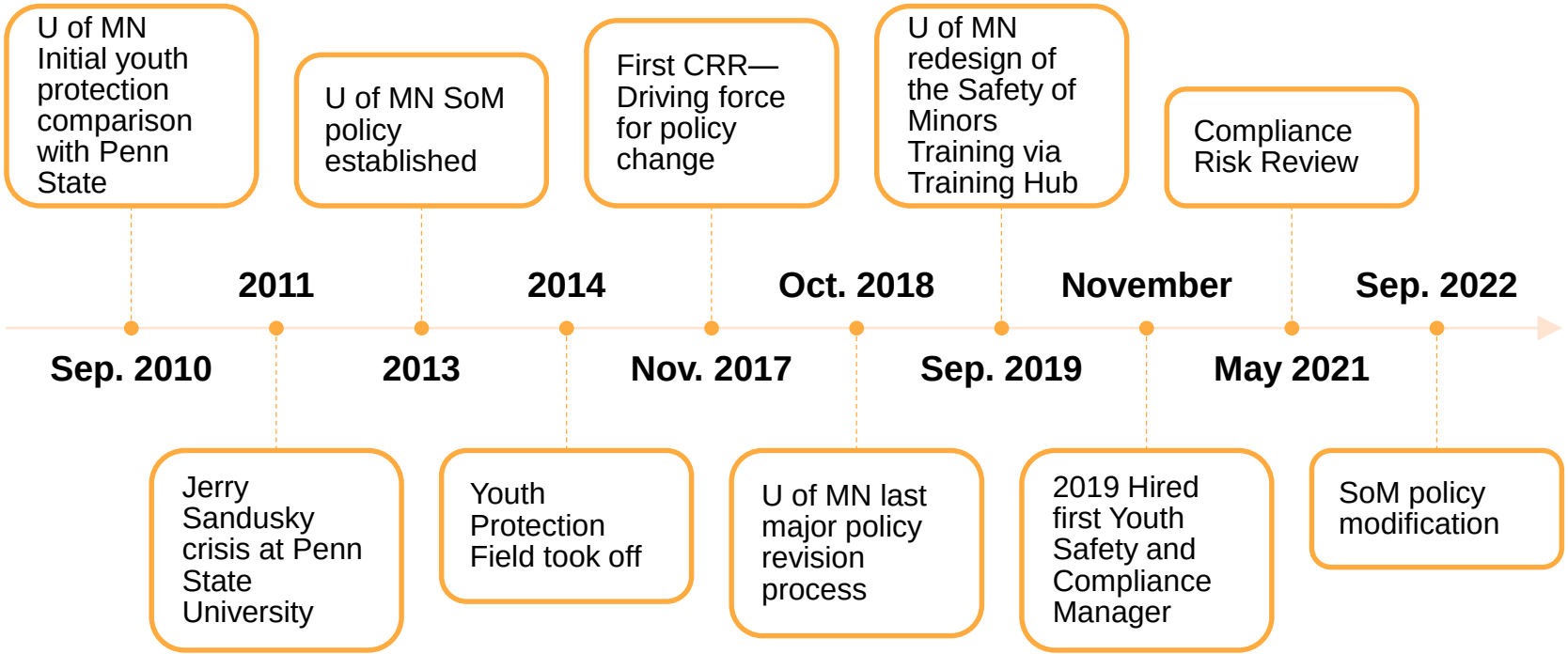
Most Institutions that have a protection of minors policy require:

- ✓ Activities and programs to register centrally so programming is tracked along with compliance
- ✓ To provide child abuse training so signs can be recognized, and the reporting process is understood
- ✓ To require background checks of those interacting with minors
- ✓ To establish minimum standards of behavior that must be followed, including but not limited to prohibiting one-on-one interactions

Purpose:

- ✓ Prevent adult to peer abuse/peer to peer abuse
- ✓ Improve child well-being
- ✓ Protect institutional reputation (bad press, social media discussions, loss of customer trust, or decrease employee morale)
- ✓ Protect financial reputation (loss of funds, loss of sponsoring agency confidence)
- ✓ Increase ability to retain insurance, as opposed to paying for litigation outcomes directly
- ✓ Higher university enrollment and college exposure (historically underrepresented populations)

History/Timeline



CRR Findings 2021:

- The policy continues to be enhanced to support the health and safety of minors

- Covid-19 posed unique challenges to units who conduct programs for minors. Many of the programs evolved into virtual programs. The Director developed new guidelines to address the change from in-person to virtual, conducted multiple training sessions and consulted with other individuals to guide the transition.

- Program reviews continued, despite the impact of Covid-19. Ten reviews were conducted virtually and one was held in-person.

- The monitoring that exists today covers all aspects of the University policy with the exception of those elements that apply to non-University organizations that operate programs or activities primarily intended for minors on campus or in a University facility, where minors attend without an accompanying adult, or when the program includes an overnight stay. These organizations are required to certify that individuals who will have ongoing interaction with minors (or supervises such individuals) have undergone training as well as a background check that meets or exceeds the minimum requirements of the policy. These organizations are also responsible for taking appropriate actions to protect the health and safety of minors. Per the Director, there is currently no review process for non-University organizations. Facility use agreements for vendors who will be working with minors contain language obligating the 3rd party to comply with these requirements.

CRR Opportunities: 2021

- The policy includes requirements for non-University organizations (third-party).
- Although the programs are organized and executed by these external organizations, there is an association with the University and any harm to a minor that occurs on University property negatively impacts the University.
- A similar monitoring strategy (volume, approach, documentation, etc.) should occur with these events. A lapse in meeting the stated University requirements could result in denial of future use.

Action taken as a result of CRR feedback: 2021

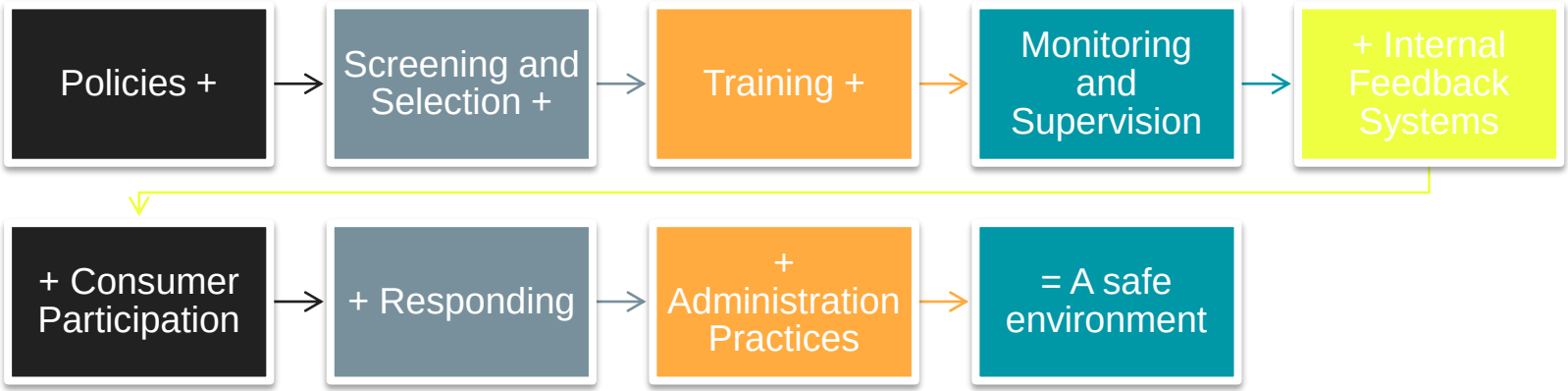
- ✓ Prompted deep dive into SoM policy language—specifically related to third party oversight (see example on next slide)
- ✓ Added explicit language into the policy regarding third party minimum requirements ex: training, health and safety requirements (pending)
- ✓ Initiated a complete policy revision process (in process)
- ✓ Initiated another DCOP (Equity Lens) review of policy (in process)
- ✓ Analyzed facility agreements (contracts) for third parties with OGC and Risk Management
- ✓ Changed facility agreement language (pending per policy change approval)
- ✓ Gathered data and benchmarking from other Big Ten institutions related to third party oversight
- ✓ Added third party requirement to register on Youth Central (pending)
- ✓ Developed a communication plan to disseminate policy changes and additional third party requirements

Example: Specific policy language “proposed” change: Related to third party oversight per CRR

Non-University organizations, also referred to as third-party organizations, that operate Programs or activities primarily intended for minors on campus or in a University facility or space, where minors attend without an accompanying adult or when the Program includes an overnight stay, must certify to the University that:

- all individuals who will have ongoing interaction with minors (and anyone who supervises such individuals) have received training and have undergone a background check that meets or exceeds the minimum requirements of this policy. (The UMN background check includes these items.) Note that the exceptions set forth in the Background Checking section above also apply to non-University organizations; and
- non-University organizations are responsible for taking appropriate actions to meet or exceed the health and safety requirements as outlined in the University’s Safety of Minors policy including Program Staff Training, Supervision of Minors, Program Staff and Participant Interactions, Safe Movement of Minors, and Accident and Illness Prevention and Management (see https://policy.umn.edu/operations/minorsafety-appa).The University of Minnesota reserves the right to review the health and safety plans for a program or event. Prior to the event, the program leader shall register on the University’s YouthCentral Website. (Add Link) When non-University organizations conduct a Program or event in a University facility where minors attend as part of a team or group and are accompanied by coaches, teachers or group leaders from the minors’ school or organization, the accompanying coaches, teachers and/or group leaders are responsible for the supervision of the participating minors.

The Praesidium Safety Equation:
U of MN Safety of Minors Foundation



Minors on Campus: 2021-2022

- 250,000 (Pre Covid) to 98,000 youth participants (Post Covid)
- 370 Precollege Members
- 28 Step-Up Interns (Partnership with The City of Minneapolis)
- 50+ different topics: Professional Learning Opportunities
- 65+ Program Leaders became certified in Youth Mental Health
- 30 New programs
- 10,000 Volunteers

- Admissions: Training and increased awareness
- Crookston, Rochester and Morris—all new SOM campus liaisons
- Turnaround key positions: Raptor Center, UMTYMP, Northrup
- 1 Safety Incident-Medical
- 2 Building Evacuations

Safety of Minors Policy Areas:

- Covered/Uncovered Activity
- Mandated Reporting
- Registration (Youth Central)
- Background Checks
- Training
- Health and Safety
- Forms
- Reporting

Health and Safety Section in the SoM Policy:

- Staff Training
- Supervision (Ratios)
- Attend w an adult
- Program Staff/Youth Interaction
- Physical Environment
- Bathrooms
- Overnight Lodging
- Safe Movement
- Accident and Illness Prevention
- Emergencies

What is a covered program?

Any planned event or series of events, activities, or educational experiences offered by University faculty or staff, or academic or administrative units of the University that is intended for minors as the primary participants.

This includes but is not limited to academic, sport and recreational camps, 4H, conferences, volunteer experiences in laboratories or offices and participating research teams.

Registration: Youth Central

BASICS:

Required
Annual
Unit approval
Verification Statement
Checklist
Identifies contact person
Identifies type of program (virtual, hybrid, in-person)
Publish on website (public)

How the information assists Youth Safety and Compliance Manager:

Data collection tool
- #'s
- ages
- program areas (STEM)
- location

Feeds into members: Precollege Network
Flags incidences
Assists in identifying new programs/contact person
Identifies potential non-compliance

Overview: Role of the Youth Safety and Compliance Manager

Support/ Connect

Point Person/ Liaison

Communication

Solid Network: Precollege Network

Monitoring/ Compliance

Analyze gaps

Share our impact story

Unit Oversight by Youth Safety and Compliance Manager

- Review all Youth Central Registrations
  - Flag non-compliance responses
  - Identify unit contact
- Push Compliance Requirements
  - Background Checks
  - Reporting (Clery, Title IX, Mandated Reporter)
  - SoM Training
  - Program Registration
  - Ratios/No one-on-one interaction
  - Virtual Guidelines
- Communicate policy changes
- Provide professional learning
- Site Visits

Centralized

- Program Registration = Youth Central
- SoM Training = Training Hub

Decentralized:

- Background Checks
- Additional training beyond SoM Training
- Demographics data of participants
- Program/Activity outcomes

Program Requirements:

- Program registration via the Youth Central website
- Program Staff and Volunteers complete and pass a criminal background check
- Program Staff and Volunteers complete the Safety of Minors Training
- Program Leaders must follow the Health and Safety Requirements and Expectations
- Conduct regular observations of staff
- Establish quality, accessible and inclusive physical environments, including drinking water, handwashing, access to first aid, and food service that is attentive to food allergies
- Plan for the safe movement of minors (including check in/out) and access to bathrooms
- Establish emergency plan and communicate to staff when minors attend without an adult caregiver
- Provide adequate supervision including an appropriate ratio of staff to minors
- Collect and keep accessible emergency contact information for minors and collect release of liability. Follow records retention schedule
- Follow medication procedures in policy

Additional Areas of Support:

- Clery Act
- Mandated Reporting
- SafeSport
- Documents: Retention Schedule
- Youth Privacy Protection
- Youth in the Workplace
- Mental Health Awareness
- Evidence-based quality program design

U of MN Youth Safety and Compliance Manager: Local and National Affiliations

- HEPNet (Higher Education Protection Network) Member
- HEPNet Program Committee Member
- Big Ten: Monthly Youth Protection Group
- American Camp Association
- United Educators
- Praesidium
- University of Minnesota's Safe Initiative

BOARD OF REGENTS
DOCKET ITEM SUMMARY

Audit & Compliance **October 13, 2022**

AGENDA ITEM: Overview of Review of Annual Financial Statements

☐ **Review**	☐ **Review + Action**	☐ **Action**	☒ **Discussion**

☐ *This is a report required by Board policy.*

PRESENTERS: Sue Paulson, Controller
Mollie Viola, Director of Accounting Services

PURPOSE & KEY POINTS

The purpose of this item is an overview of the annual financial statements review process. The discussion will prepare committee members for the upcoming review of the FY2022 audited financial statements prior to final issuance.

BACKGROUND INFORMATION

Advance review of the financial statements is required under Board of Regents Policy: *Board Operations and Agenda Guidelines,* Section IV, Committees of the Board, Subd. 4, Audit & Compliance Committee Charter.

Specific duties of the Audit & Compliance Committee including:

(c) Review of Annual Financial Report. The Audit & Compliance Committee shall review, in advance of final issuance, the proposed formats and wordings of the annual financial report, including the management's discussion and analysis, financial statements, footnotes, statistics, and disclosures.

UNIVERSITY OF MINNESOTA
BOARD OF REGENTS
AUDIT & COMPLIANCE COMMITTEE

OVERVIEW OF REVIEW OF ANNUAL FINANCIAL STATEMENTS
OCTOBER 13, 2022

Background

As a result of the Sarbanes-Oxley Act of 2002, the Audit Committee received a series of briefings and presentations on the Sarbanes-Oxley Act of 2002 in fiscal years 2002 & 2003. A series of "best practices" were recommended and adopted by the Audit Committee including reading of the financial statements for inconsistencies with your own knowledge prior to issuance to the public.

Per the *Board Operations and Agenda Guidelines, Section IV, Committees of the Board, Subd. 4, Audit & Compliance Committee Charter, Specific duties of the Audit & Compliance Committee* includes:

> (c) Review of the Annual Financial Report. The Audit & Compliance Committee shall review, in advance of final issuance, the proposed formats and wordings of the annual financial report, including the management's discussion and analysis, financial statements, footnotes, statistics, and disclosures.

Audit & Compliance Committee Member FY21 Annual Report Timeline

Task	Date
Overview of Review of Annual Financial Statements	Thursday, October 13, 2022
Draft Finalized Annual Report for review	Friday, October 21, 2022
Meeting/call with Audit & Compliance Committee Chair & Vice Chair to field any outstanding questions or comments	Thursday, October 27, 2022
Audit Sign-off & Report Issuance	Friday, October 28, 2022

Draft Finalized Annual Report for review – this review process is intended to support the Audit and Compliance Committee's oversight responsibilities by providing an opportunity to ensure that all material information in the report is consistent with the information received and/or acted upon in your capacity as members of the Audit and Compliance Committee. Recommendations for targeted review will be provided and specific financial impacts highlighted.

The report is **Draft – Subject to Audit Completion.** Deloitte plans to sign off on the annual report by Friday, October 28, 2022. To ensure that the Audit & Compliance Committee review is completed within the audit deadlines, questions or comments about the report should be directed to Regent Kenyanya, the University Controller, or Director of Accounting Services at any time prior to the meeting/call with the Audit & Compliance Committee Chair & Vice Chair.

There are three major report sections;

- Management's Discussion and Analysis (MD&A) is typically about 15-20 pages in length. This is management's opportunity to provide a narrative explanation of the financial statements that enables readers to understand the University mission and priorities via the financial statements and to provide the context within which financial information should be analyzed.
- The consolidated financial statements for the University (& RUMINCO) and significant component units (UMF & UMP) is typically 7-8 pages in length and include;
  - The Consolidated Statements of Net Position
  - The Consolidated Statements of Revenues, Expenses, and Changes in Net Position
  - The Consolidated Statement of Cash Flows
  - The Statement of Fiduciary Net Position
  - The Statement of Changes in Fiduciary Net Position
- Footnotes are typically 50-55 pages in length. There are 15 footnotes, all providing the reader detailed information about specific sections of the financial statements. What is required as content in the various footnotes is defined by Governmental Accounting Standards Board (GASB).

Meeting/call with Audit & Compliance Committee Chair & Vice Chair – limited to Chair & Vice Chair, discussion on any feedback received and confirmation that there are no concerns related to finalizing and issuing the report.

Audit Sign-off & Report Issuance – report is provided to the State of Minnesota and parts of the report are relied upon for other institutional reports (SEFA, NCAA and other Compliance reports). The report is released publically after the December Board meeting. The finalized annual report is typically provided to the full Board at the December Board meeting.

BOARD OF REGENTS
DOCKET ITEM SUMMARY

Audit & Compliance **October 13, 2022**

AGENDA ITEM: Internal Audit Update

☐ **Review**	☐ **Review + Action**	☐ **Action**	☒ **Discussion**

☒ *This is a report required by Board policy.*

PRESENTER: Quinn Gaalswyk, Chief Auditor

PURPOSE & KEY POINTS

The purpose of this item is an update on Internal Audit activities, results and observations.

- Since the last update in June 2022 meeting, 44% of the outstanding recommendations rated as "essential" were resolved by University departments. This is higher than the expected implementation rate of 40%. Of the unresolved outstanding recommendations rated as "essential," 45% are past due.
- All outstanding "essential" recommendations were resolved for seven audits.
- An updated control evaluation chart is included for each audit to show progress made on remediation of "essential" items.
- Ten audit reports containing 43 recommendations rated as "essential" were issued in the last four months.
- Other summary information important to the committee oversight of the internal audit function is also included.

BACKGROUND INFORMATION

This report is delivered three times per year, as required by Board of Regents Policy: *Board Operations and Agenda Guidelines,* to help the committee fulfill its fiduciary responsibilities under its reserved authority for oversight of the internal audit function.

Internal Audit Update

University of Minnesota Regents Audit and Compliance Committee
October 13, 2022

This report includes:

- Audit Observations/Information/Status of Critical Measures/Other Items
- Status of "Essential" Recommendations & Bar Charts Showing Progress Made
- Audit Activity Report
- Audit Reports Issued Since June 2022
- Recommendations with Remediation Plans that Involve PEAK

Details for any of the items in this report are available on request. Individual reports were sent to the President, SVP for Finance and Operations, Provost, UMTC Athletic Director, Vice Presidents, and Chancellors about the items in this report germane to their areas.

Audit Observations/Information

Status of Critical Measures

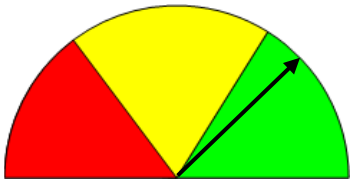
As part of our ongoing efforts to provide the Audit and Compliance Committee with critical information in as concise a format as possible, we have developed the following charts to present a quick overview of work performed by the Office of Internal Audit.

The first chart, "Essential Recommendation Implementation," provides our overall assessment of the success University departments had during the last period in implementing our essential recommendations. Readings in the yellow or red indicate implementation percentages less than, or significantly less than, our expected University-wide rate of 40%. Detailed information on this topic, both institution-wide and for each individual unit, is contained in the next section of this report.

The second chart, entitled "Resources Spent on Planned Assurance Work," is our assessment of the amount of time we have been able to devote to planned audit work. This assessment includes our progress on completion of carryover audits from FY 2022 and Tier 1 audits on the FY 2023 audit plan. Readings less than green could be influenced by a variety of factors (e.g., insufficient staff resources; or increased time spent on non-scheduled audits or investigations).

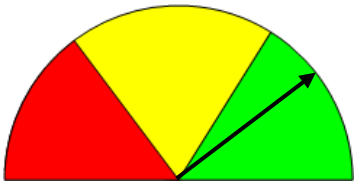
The final chart, "Time Spent on Non-Scheduled Audit Activities," provides a status report on the amount of time consumed by investigative activities, special projects and other management requests. We estimate a budget for this type of work, and the chart will indicate whether we expect that budget to be sufficient. Continued readings in the yellow or red may result in seeking Audit and Compliance Committee approval for modifying the Annual Audit Plan.

Essential Recommendation Implementation



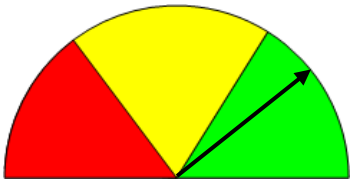
Implementation rates were 44% for the period; higher than our expected rate of 40%.

Resources Spent on Planned Assurance Work



Time spent on assurance audit work is in alignment with what is expected and budgeted for the year to date.

Time Spent on Non-Scheduled Audit Activities



Time spent on investigations, special projects and management requests is less than expected and budgeted for the year to date.

Other items:

- The Office of Internal Audit recently hired an IT Audit Director and a financial auditor. We currently have three vacant positions, which includes one IT auditor and two financial auditor positions. When fully staffed we have 16 auditors in addition to the Chief Auditor.

Status of Essential Recommendations

Past Due On-Schedule Complete

Current Period

Total Recommendations **59**

Completed Recommendations **26**

% Completed **44%**

% of Open Recs Past Due **45%**

Past Completion Rates

Feb 2022 **32%**

June 2022 **29%**

Report#	Audit Name	Open Recs - Past Due	Number of Essential Recs (Report)	Status (Follow-up Period)
1919	UMD Fine Arts, School FY19	1	7	Partially Implemented
1926	Weisman Art Museum FY19	0	9	Completed
2009	Psychiatry & Behavioral Sciences Research FY20	0	2	Completed
2011	Emergency Management & COOP FY20	0	6	Completed
2020	Public Safety IT, Dept of FY20	0	8	Completed
2101	Central Job Scheduling FY21	0	7	Completed
2106	University Health & Safety FY21	1	10	Partially Implemented
2112	Baseball & Softball Compliance & Ops FY21	0	2	Completed
2122	Telehealth Security & Compliance FY21	1	4	Partially Implemented
2123	Board of Regents Internal Reporting FY21	0	1	Completed
2127	UMD HR FY21	1	4	Not Implemented
				Partially Implemented
2203	OIT Service Desk & Device Management FY22	0	7	Completed
				Partially Implemented
2205	Dentistry, School of FY22	9	27	Completed
				Not Implemented
				Partially Implemented
2207	Canvas & Unizin FY22	1	5	Completed
				Partially Implemented
2212	SPH HPM FY22	0	1	Partially Implemented
2219	Family Medicine & Community Health FY22	1	3	Completed
				Partially Implemented
2220	UMD Health Services FY22	0	10	Completed
				Not Implemented
				Partially Implemented
2221	UMTC Housing & Residential Life FY22	0	2	Completed
				Partially Implemented

Current Status of Recommendations Rated as "Essential" That Are Over Two Years Old and Are Not Fully Implemented

Audit/Report Date	Status- Partially Implemented or Not Implemented	Responsible Administrator	Summary of the Issue/Risk Involved	Current Comments From Management
UMN Duluth Fine Arts March 2019 # of Items: 1	Partially Implemented	Jeremy Youde	Tweed management should improve inventory and valuation records for its art collection. Specifically, Tweed should: • Complete the in-process physical inventory, including ensuring the records of art in the inventory database are accurate and complete. • Schedule and conduct periodic inventories and appraisals of the art collection.	The UMD College of Arts, Humanities, and Social Sciences (CAHSS) (i.e., the college formed from the merger of UMD School of Fine Arts and UMD College of Liberal Arts) efforts to complete a physical inventory of the Tweed Museum's collections were initially hindered by a lack of resources and the COVID-19 pandemic, which created limitations associated with in-person work on campus and impacted the Tweed's ability to conduct an inventory. Earlier this year, the President's Office offered support to assist CAHSS in remediating this recommendation. Given this support, the CAHSS Dean's Office is now working with the UMD Controller's Office and Purchasing Services to prepare a request for proposal (RFP) for an external firm to complete the Tweed inventory with current valuations for its collections. The UMD Controller's Office expects the RFP to be issued within the next few weeks. Tweed's staffing challenges continue to impact progress. Most notably, the Tweed director resigned in late August 2022. Additionally, the Tweed has an open curator position, and the registrar position will be vacated in September 2022 with the retirement of Tweed's longtime registrar. Despite these staffing challenges, the CAHSS Dean's Office and UMD Controller's Office assert they are committed to completing this work as quickly as possible.
University Health and Safety Sept 2020 # of Items: 1	Partially Implemented	Katharine Bonneson	UHS and University management should consider establishing UHS as the central authority for University safety training. The central health and safety training authority would be responsible for: · Ensuring an accurate and complete course listing. · Tracking course completion and follow-up centrally. · Reviewing and approving the University safety training program periodically to ensure sufficient coverage and oversight.	University Health and Safety, with support from Senior Leaders, will work to develop, implement and manage a centralized safety training program. Progress to date includes proposal and work group development and engagement of the Project Management Office to carry out Phase 1, which includes scope development, data validation and solution identification. It's anticipated that this project will take 1 to 2 years. Obstacles to closing this item include the complexity associated with centralizing training (system, authority, scope) and required consultation with various stakeholders and departments to define and support next steps.

Total: 2

Collaborative Assessment Status Update

Below is an update provided by OIT management on steps taken to address risks identified in the June 2020 Identity and Access Management Collaborative Assessment.

Identity and Access Management (IAM) Status Update:

This is the 7th status update to the Identity and Access Management collaborative assessment conducted by Internal Audit and the Office of Information Technology.

The IAM program has continued to evolve the strategy introduced during the October 2020 update and will continue to adapt our priorities to best serve the University's IT needs.

As discussed during the May 2021 audit committee update, staffing challenges will continue to slow progress on remediating issues identified in the 17 of the 25 IAM components reviewed. Despite this challenge, the university-wide appetite for collaboration is increasing and progress was made in areas that were not previously addressed. Since the last update, the IAM team enabled a non-human account type. This account type was successfully used to enable Wi-Fi in the 4H Building during the Minnesota State Fair and plans are underway to expand the available use cases. Additionally, OIT, Health Information Privacy & Compliance Office, and Graduate Medical Education were able to pilot the removal of email data from former students with access to PHI.

Since the June 2022 update and in addition to the previously mentioned accomplishments, IAM has increased its efforts to remove legacy systems from the University technology landscape. The effort has required significant effort and staff augmentation from OIT to assist our system-wide partners in their transition from the product. Once completed, IAM will have more capacity to shift their focus to the technology being acquired through our RFP process. Implementation of this new technology will represent the replacement of three distinct pieces of deeply embedded legacy technology, the elimination of specialized skill sets needed to maintain those systems, and the enablement of future OIT technology strategies.

Below, we have provided a table that outlines several of the accomplishments made on our mitigation plan, as well as a high-level update on our current strategic direction for the IAM program since the June 2022 update. The "Accomplishments" column in the table highlights some of the key steps we have taken related to the identified risk, and the bolded items are ones added since our last update.

Accomplishments:

Category	Accomplishments	Road Map Phase	Risk Level
IAM Strategy	-IAM Governance Committee established as a decision making body under authority of EOCC -SAFe methodology successfully implemented to foster collaboration, alignment, and delivering consistent and predictable results -Finalized roadmap and dual-planning the remediation of risks in conjunction with other operational tasks -Refreshed IAM Roadmap updated to reflect emerging post-pandemic conditions	IAM Operations/ Onboarding	High
Accountability, Roles and Responsibilities	**-Continued collaboration th EDMR to establish definitions and ownership for Person-Of-Interest accounts**	IAM Foundational Efforts	High
IAM Team Staffing	-Senior Director hired -Hiring freeze exception request approved for 3 open positions -Three open positions filled -Operations team need/ask reviewed, 10 positions are still required. -Identified 17 Audit findings that are blocked by staffing needs -Center of Excellence model implemented to move service forward while staffing investments are resolved	IAM Foundational Efforts	High
IAM Policies and Procedures	-Completed security gap analysis for all IAM technologies -Plan to remediate all security gaps by the end of FY 22	IAM Foundational Efforts	Medium
IAM System Classification	-SAFe methodology positioned to help create prioritization and visibility of in-progress work -IAM Security Gap Remediation effort in process, will partially remediate finding	IAM Foundational Efforts	High
IAM Metrics and Reporting	-IAM metrics routine has been instituted -Engaged OIT Site Reliability Engineering (SRE) team to identify key metrics in the IAM space for performance and system health monitoring.	IAM Foundational Efforts	Low
Technology Sustainability	-Team prioritization shifted to eliminate technical debt and prepare for technology replacements. This is a prerequisite to achieve the resolution of many audit findings -Work to scale the Boynton BAA deprovisioning process to other BAA units is complete -Authentication stablization -SSL certificate technology and process rehoming complete -Analysis of directory use cases and best practices **-Identity Tool Replacement finalist negotiations initiated** **-Retirement effort for legacy technology in progress** **-Technology automation efforts complete** **-Analysis of email account usage complete. Deprovisioning planning underway**	IAM Foundational Efforts	Low

Accomplishments (continued):

Category	Accomplishments	Road Map Phase	Risk Level
Criteria for de-provisioning	-Ongoing effort with OHR and the Provost's Office to standardize Emeritus definitions in PeopleSoft and the Identity Management system -Completed analysis of our account types -Analysis of sponsored accounts completed. Communications and change management plan underway -Implemented automated provisioning and deprovisioning of password management tool **-Student and staff technology lifecycle definitions analysis in progress** **-Pilot of deprovisioning access to email and PHI for former healthcare students complete** **-Analysis of email account usage complete. Deprovisioning planning underway**	Access Deprovisioning	High
IAM Risk Awareness	-Completed security gap analysis for all IAM technologies, actively working to remediate all security gaps by the end of FY 22 -Completed roadmap and dual-planning the remediation of risks in conjunction with other operational tasks -Sharing risk findings with IAM Governance to increase awareness and collaboration with business partners	IAM Operations/ Onboarding	Low
Identity Source Upkeep	-Foundational effort to clearly define existing person and identity types to enable future work efforts in this space completed	Modernized Account Types	Low
Access Request Approvals	-Access Request Approvers list capability present in all vendor software for the current finalists for the the Identity Tool Replacement RFP	Group Based Access Control	High
Unified Request Process	-Unified request process capability present in all vendor software for the current finalists for the the Identity Tool Replacement RFP **-Conversations with PEAK office started to establish IAM presence in central HR request portal**	Group Based Access Control	High
Employee Transfer	-Implemented initial user re-provisioning (i.e., adding and removing access) process for transferred employees in the COE to ensure the right level of access is granted for their new duties and access associated with former duties have been removed in a timely manner.	Access Deprovisioning	High
Role/Group Management	-Pilot activities for deprovisioning at the end of employment completed. Technology is now positioned for broader access deprovisioning across the University -Due to IAM Team Staffing Risk (see above), the team now provides access to these resources in a Center of Excellence model for units to leverage as a temporary first step, this launched in July, and is now being communicated broadly. -Student enrollment changes production ready. Session based access now provisioned instead of course based **-Initiated efforts to define standard and scalable service level for Enterprise Role and Group Management**	Group Based Access Control	High
Access Termination	-Pilot activities for deprovisioning at the end of employment completed. Technology is now positioned for broader access deprovisioning across the University -IAM is working to provide access to these resources in a Center of Excellence model for units to leverage as a temporary first step due to IAM Team Staffing Risk (see above) -New technology for Boynton BAA deprovisioning process automation implemented **-Lingering access for terminated employees to be reduced is complete** **-Student and staff technology lifecycle definitions analysis in progress**	Access Deprovisioning	High

Accomplishments (continued):

Category	Accomplishments	Road Map Phase	Risk Level
Management of Non-standard and 3rd Party Accounts	-Proof of Concept for supplemental accounts process completed. Future work on this has been put on hold due to IAM Team Staffing Risk (see above). -New account type created non-human access as a first step towards enabling differentiation from human accounts as well as enabling future controls and review of these accounts **-Continued analysis on enabling non-human account type use cases**	Modernized Account Types	High
Periodic Account and Role/Group Certifications	-Periodic account review capability present in all vendor software for the current finalists for the the Identity Tool Replacement RFP	Access Deprovisioning	High
Shared Accounts	-New account type created non-human access as a first step towards enabling differentiation from human accounts as well as enabling future controls and review of these accounts **-Continued analysis on enabling non-human account type use cases**	Modernized Account Types	High
**The categories identified in this chart are the result of the collaborative effort between OIA and the IAM Team to review and identify areas of concern that need to be addressed in order to successfully implement a new IAM strategy at the University.*			
***Items in **bold** are accomplishments since the last update*			

Strategic Direction:
The strategic direction for OIT continues to evolve to address the current conditions of the University, but more importantly to plan for the future of needs and objectives that will allow the University to continue to deliver on its mission. Necessarily, the strategy developed prior to the June 2020 Collaborative Assessment has also been updated to prepare for opportunities and mitigate challenges anticipated by the IAM Program.

1. **Reprioritize Our Work:** The Identity Tool Replacement RFP promises to modernize existing capabilities while providing the tools needed to establish new services that will simplify work, access, and accountability. These changes will allow staff to focus on their business objectives while ensuring technology access is seamless and appropriate. However, the breadth of work within the audit and in this migration are not sustainable with the current level of staff. The IAM Program will have to make strategic decisions for what work will be done during the migration and what efforts should be paused. By pausing some efforts, the IAM Program expects to create the work capacity needed to deliver on the Identity Tool Replacement and then resume that work with a superior tool that can streamline the resumed work.

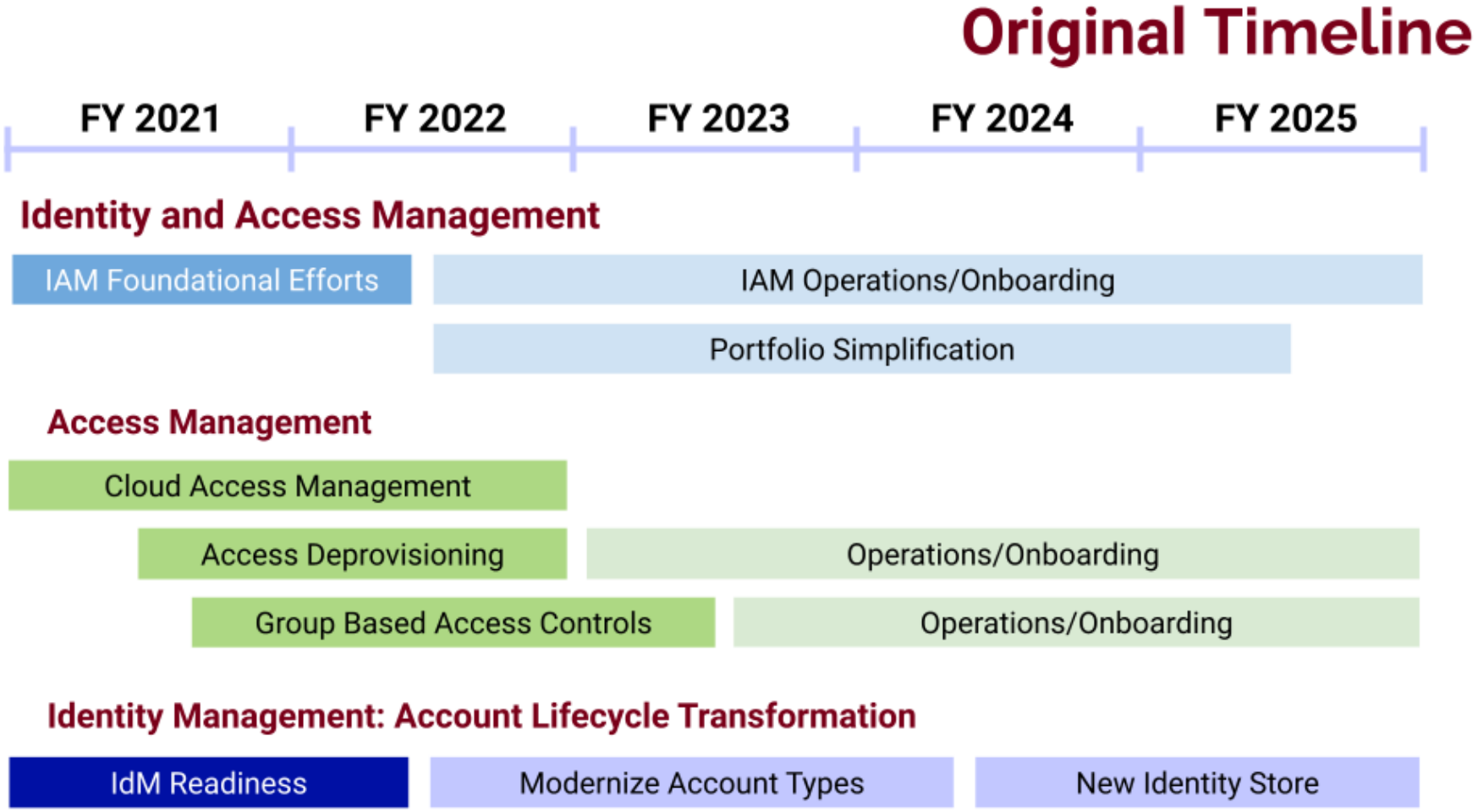
2. **Find and Communicate Value:** The work required by the audit and Identity Tool Replacement is a barrier for our partners and stakeholders. The IAM conversations need to shift towards understanding their business processes to identify opportunities and clearly articulate how this work can help them deliver on their objectives.

3. **Support and Leverage OIT Strategies:** OIT strategies are being developed to reduce the complexity around technology and changes. The OIT cloud strategy can reduce the amount of operational work performed by University staff while allowing for automation of technology delivery. The OIT data strategy can provide a standardized layer between the technologies so that the University will incur far less change management overhead which will allow for the University to be more responsive to the rapidly changing technology landscape. The IAM Program will be a critical component in both efforts by providing access controls and data to these systems. Additionally, these systems will benefit the IAM Program in the same way they benefit the University as a whole.

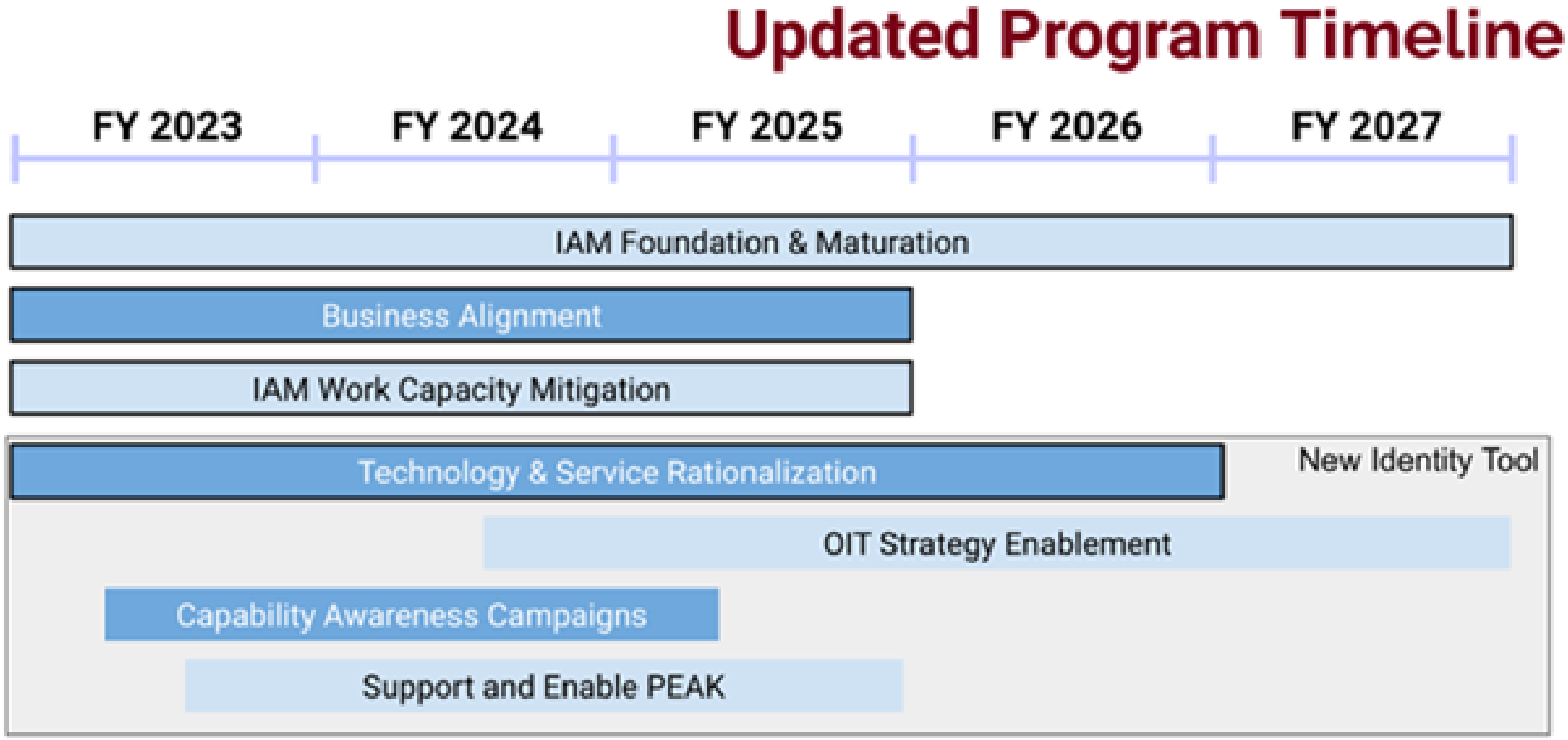
4. **Simplify Work and Provide Self Service:** To continue our efforts of creating capacity for growing our services, the IAM Program will investigate more opportunities for self-service and explore options to shift work commensurate to staff skill levels. Highly skilled members of the IAM staff should be focused on high skill work. Proper technology selection and processes creation will allow work to be shifted to staff with right-sized skill sets. In addition, the IAM team needs to focus on leveraging fewer tools with more capabilities so that the ratio of technology to staff is more appropriate. Finally, shifting our technology to the cloud will help reduce operational efforts that pull IAM staff away from audit and program objectives.

Roadmap:

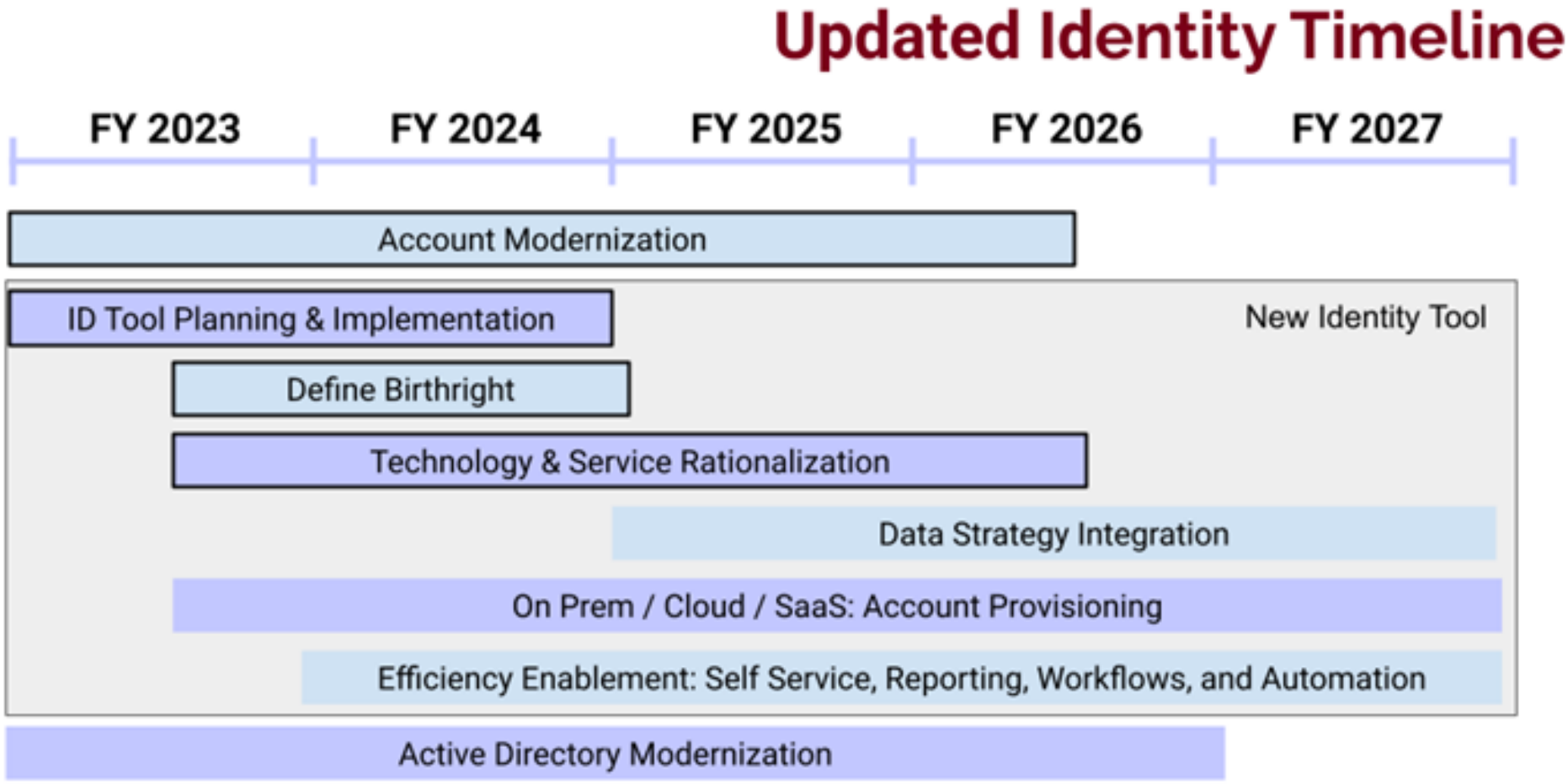
With the current staffing challenges, the IAM Roadmap presented in the June 2020 Collaborative Assessment needs to be refreshed. The plan was created prior to the pandemic with the assumptions that more investments would occur. Below is the original timeline followed by the timeline based on the resources available today, the strategy outlined in this update, and the evolution of the OIT strategy:



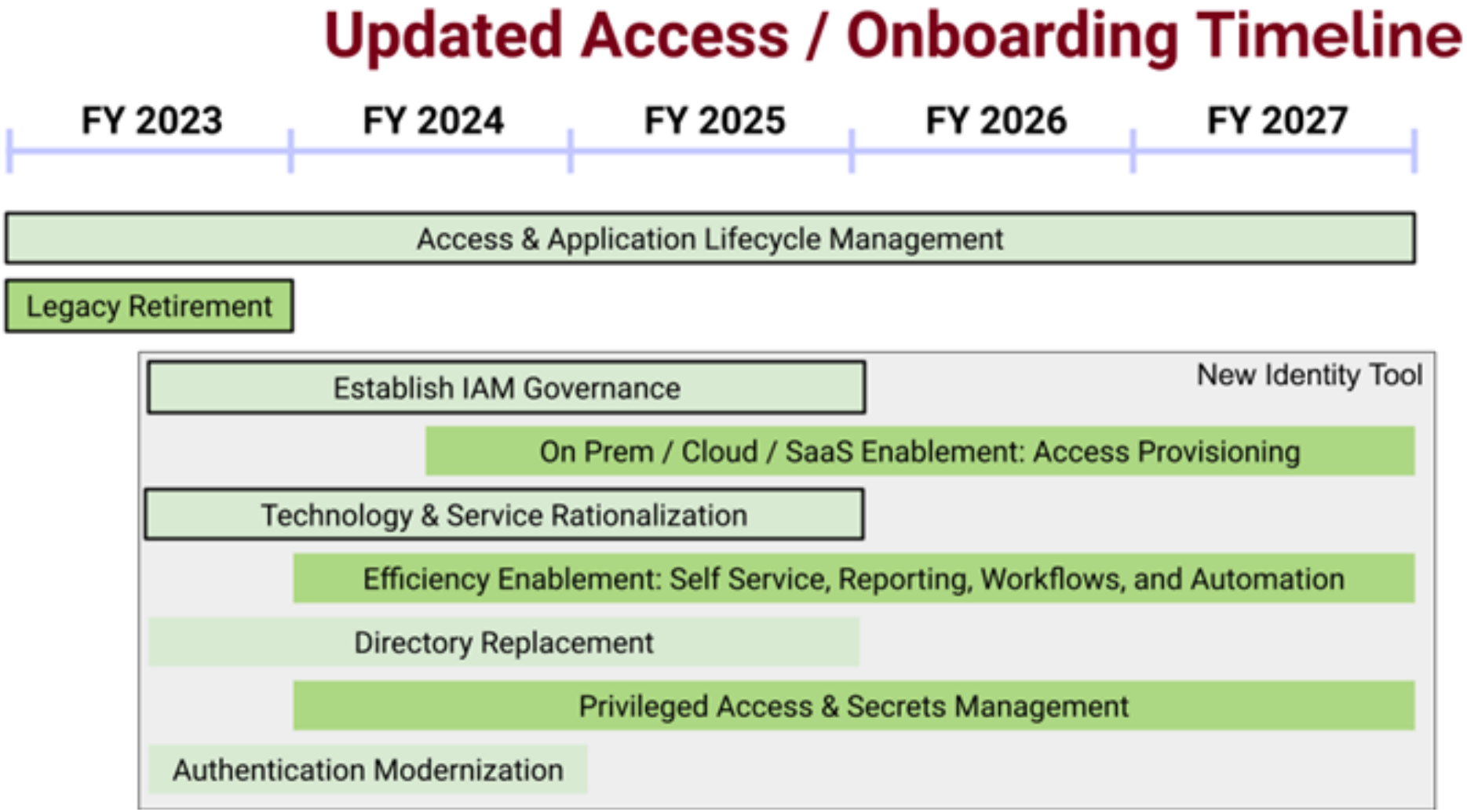
Roadmap (continued):



Roadmap (continued):

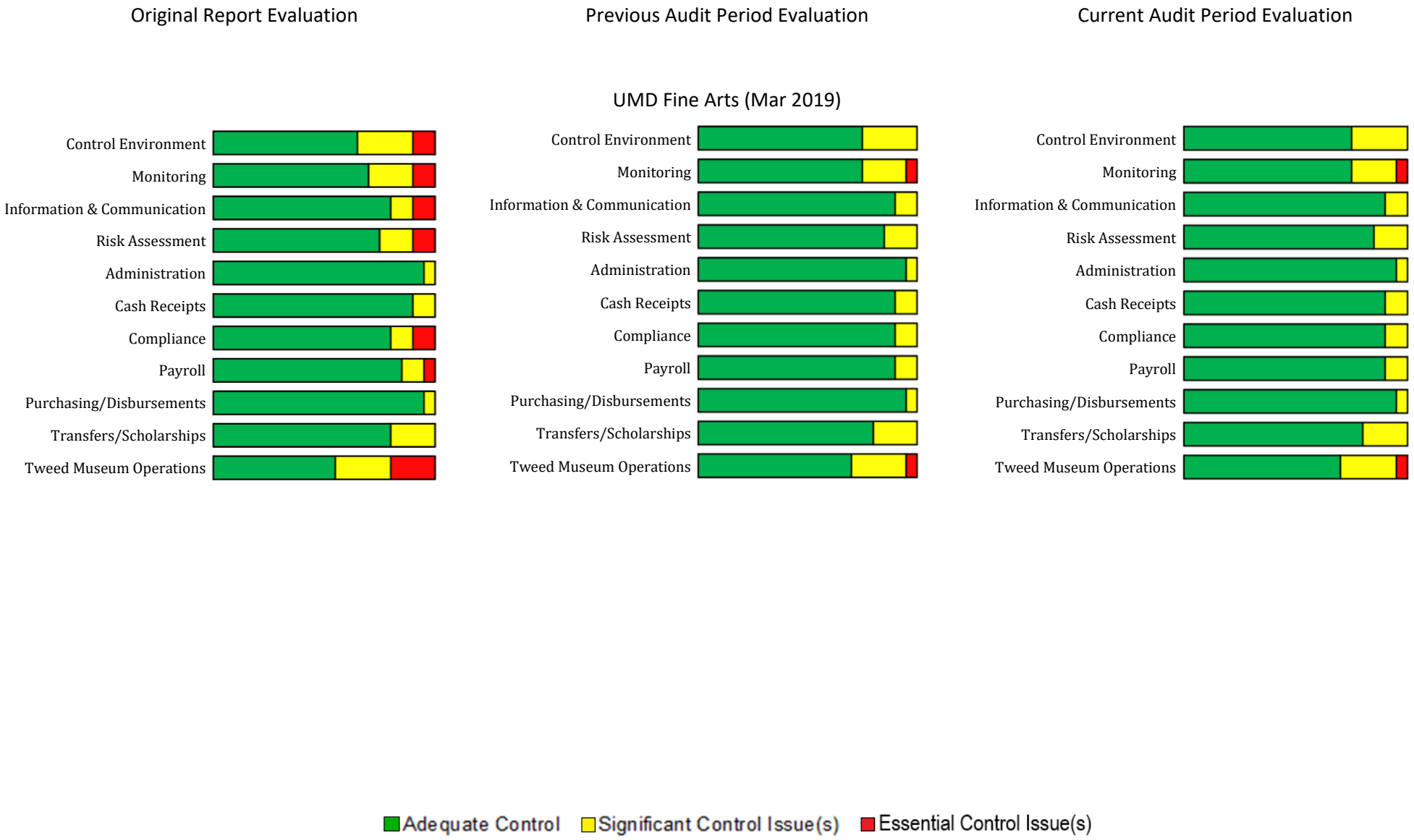


Roadmap (continued):



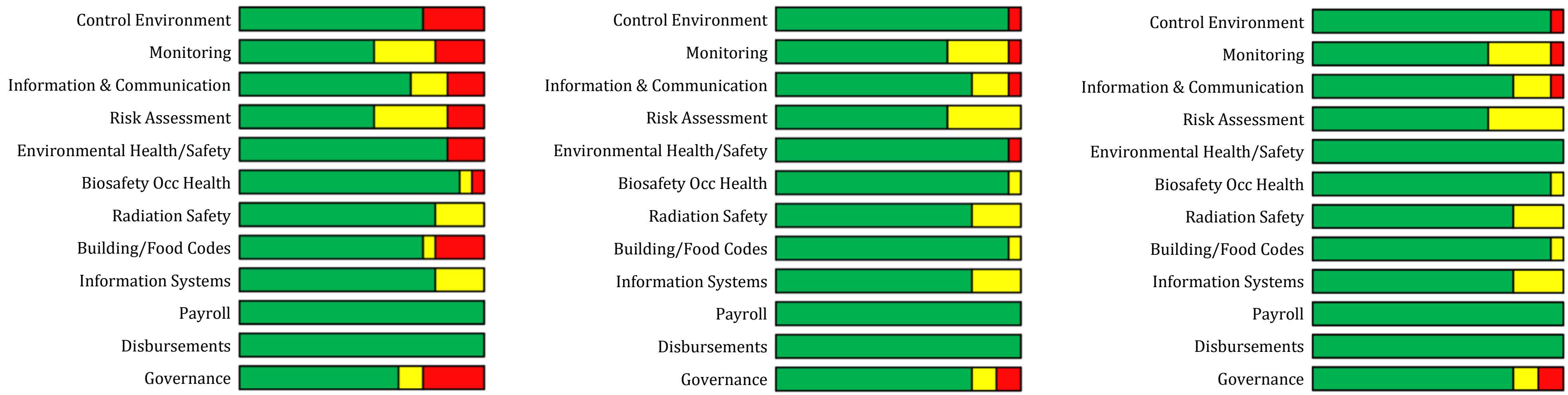
Progress on Implementation of Audit Recommendations

The bar charts shown below are presented to provide pictorial displays of the progress units are making on implementing audit recommendations rated as "essential." The bar chart included in the original report is shown in the left column, along with updated bar charts showing the previous audit period and the current status of the "essential" recommendations only (those bars that have red segments). The chart in the center column displays the status as of June 2022, while the chart on the right represents the current status. Charts are not presented for investigations. Charts for those units having implemented all "essential" recommendations during the current audit period are shown at the end of this report.

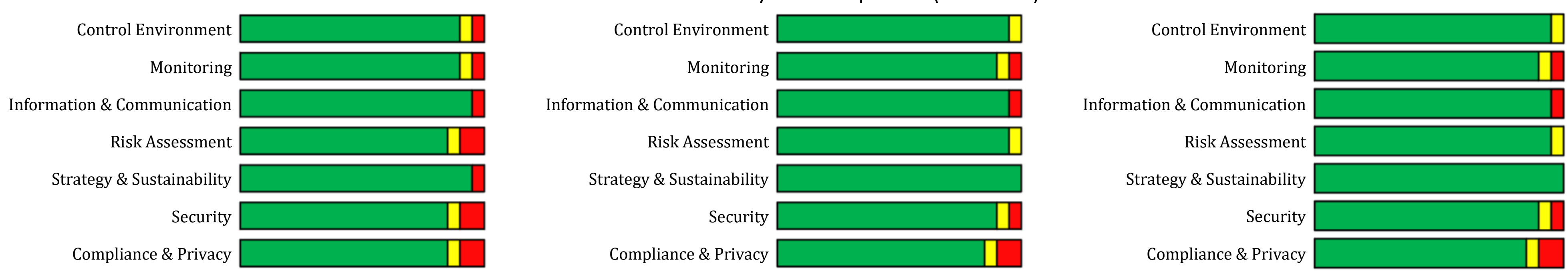


Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

University Health & Safety (Sept 2020)



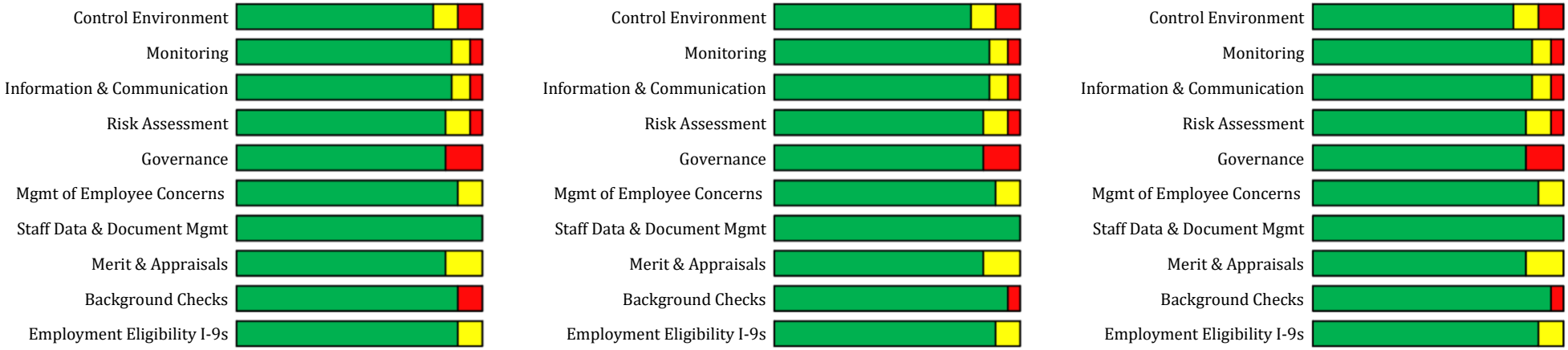
Telehealth Security and Compliance (Mar 2021)



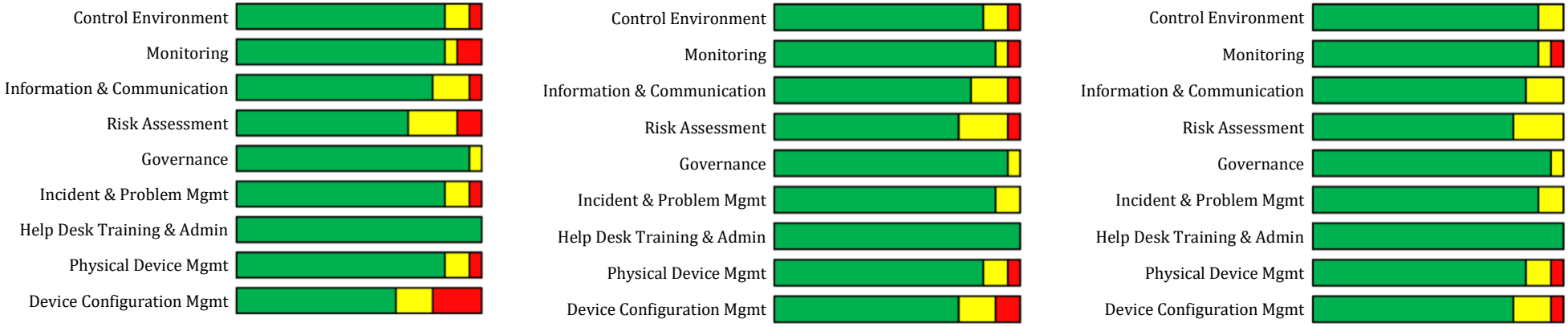
Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

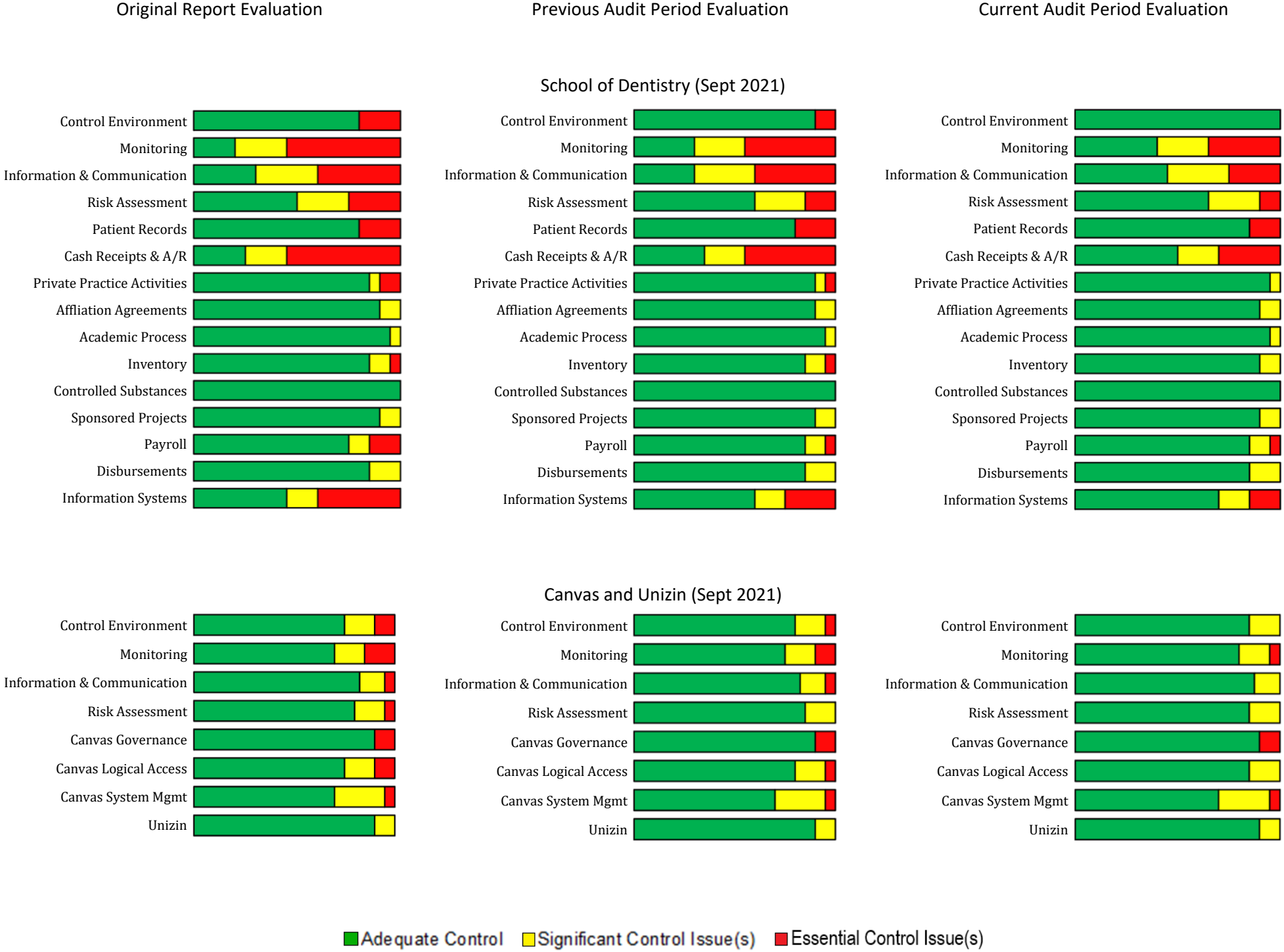
UMN Duluth Department of Human Resources (Aug 2021)



OIT Service Desk and Device Management (Aug 2021)

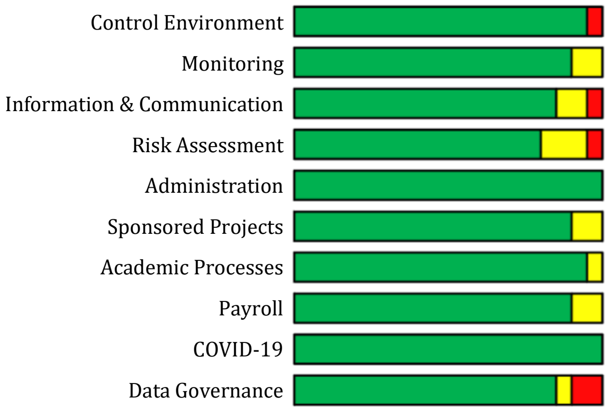


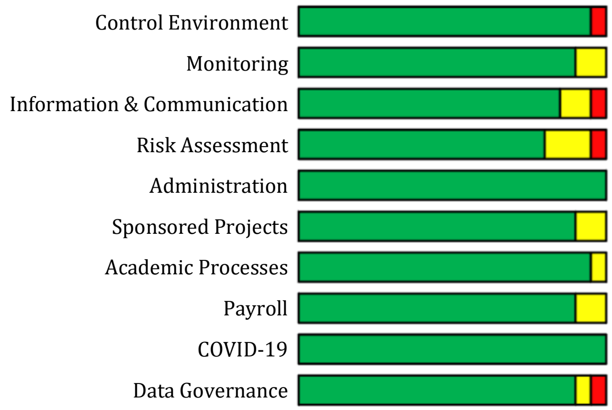
Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

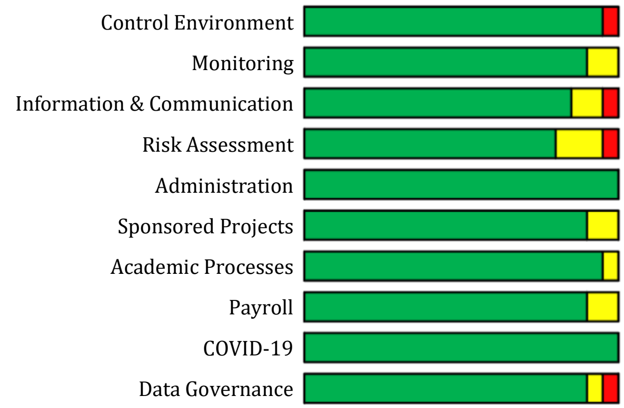

Original Report Evaluation
Previous Audit Period Evaluation
Current Audit Period Evaluation
School of Dentistry (Sept 2021)
Control Environment
Monitoring
Information & Communication
Risk Assessment
Patient Records
Cash Receipts & A/R
Private Practice Activities
Affliation Agreements
Academic Process
Inventory
Controlled Substances
Sponsored Projects
Payroll
Disbursements
Information Systems
Canvas and Unizin (Sept 2021)
Control Environment
Monitoring
Information & Communication
Risk Assessment
Canvas Governance
Canvas Logical Access
Canvas System Mgmt
Unizin
Adequate Control
Significant Control Issue(s)
Essential Control Issue(s)

Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

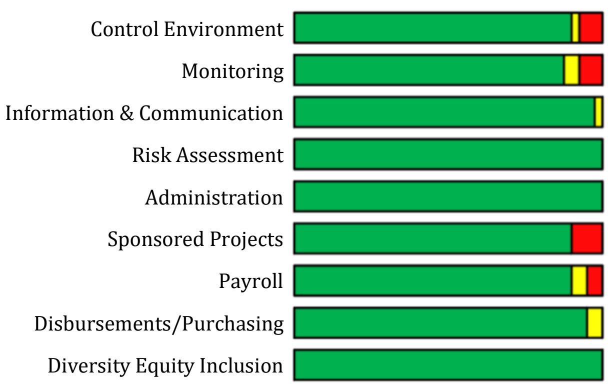
School of Public Health - Health Policy & Management (Jan 2022)



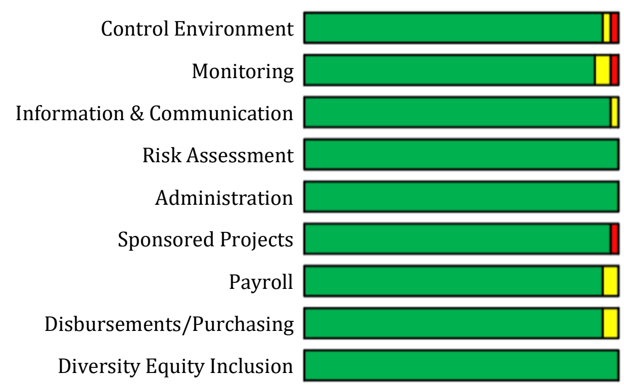




Department of Family Medicine and Community Health (March 2022)



NO PREVIOUS CONTROL EVALUATION CHART



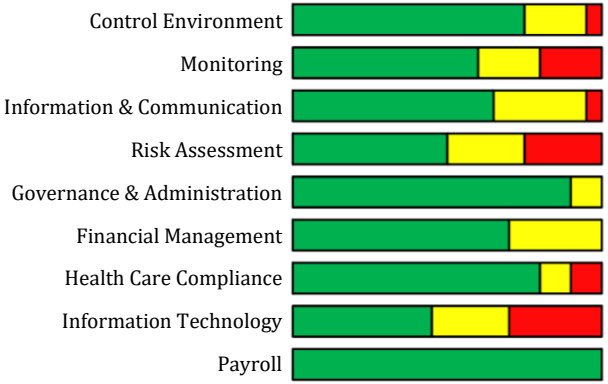
Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

Original Report Evaluation

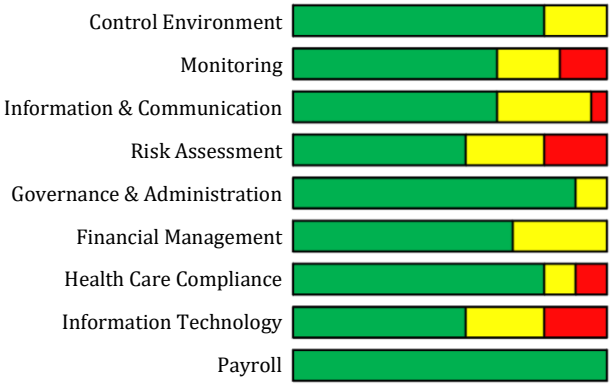
Previous Audit Period Evaluation

Current Audit Period Evaluation

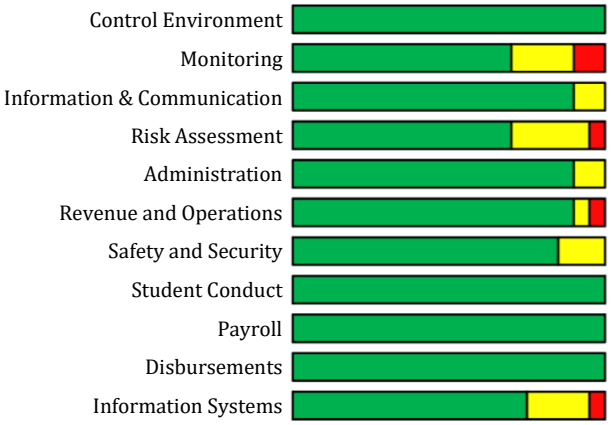
UMD Health Services (May 2022)



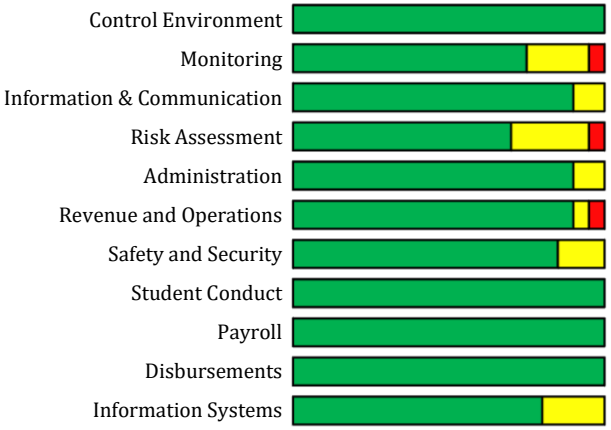
NO PREVIOUS CONTROL EVALUATION CHART



Housing and Residential Life (May 2022)



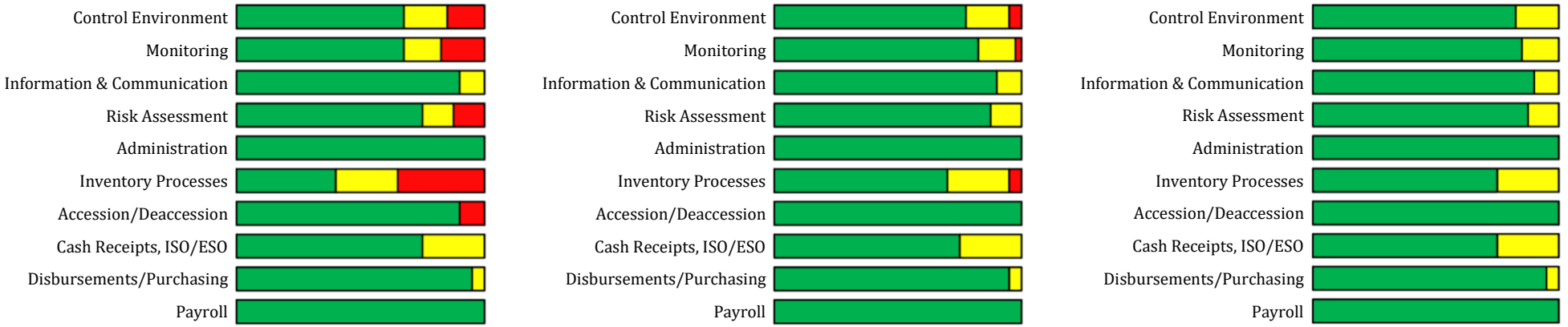
NO PREVIOUS CONTROL EVALUATION CHART



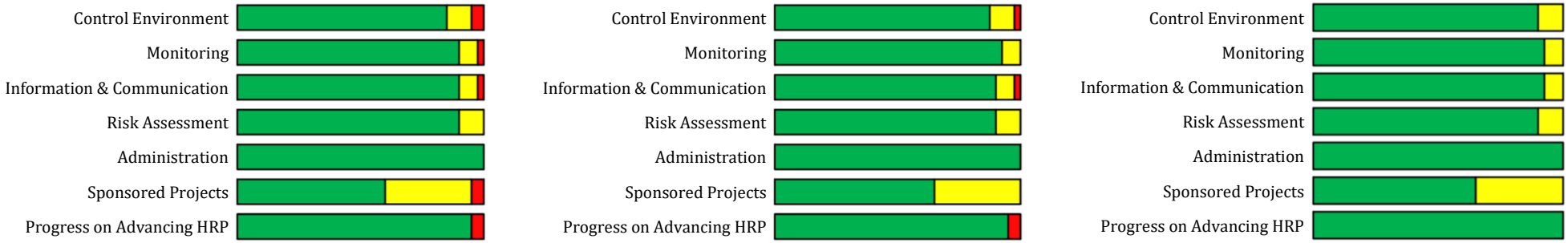
Adequate Control Significant Control Issue(s) Essential Control Issue(s)

Fully Implemented "Essential" Recommendations During the Past Audit Period

Weisman Art Museum (Jun 2019)



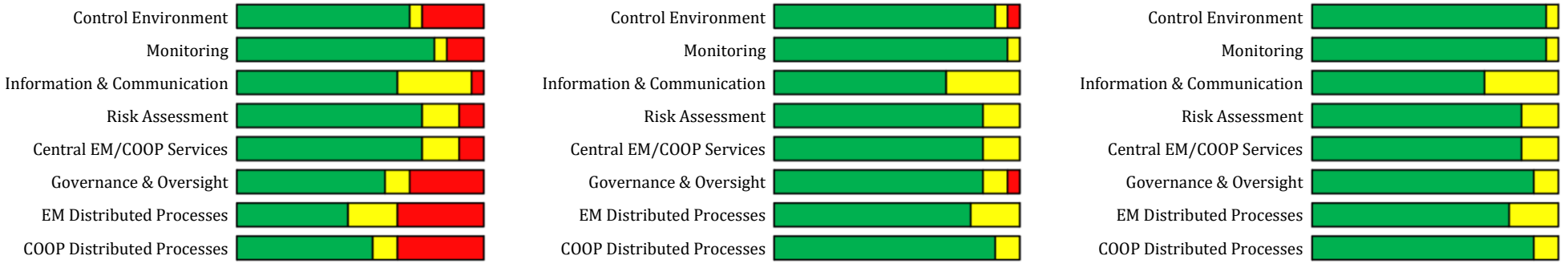
Psychiatry & Behavioral Sciences - Research (Sept 2019)



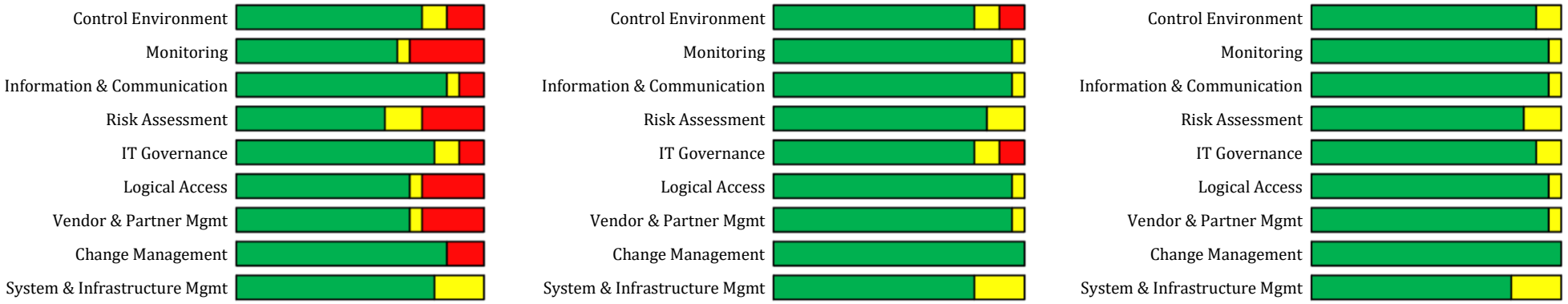
Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

Emergency Management and Continuity of Operations (Oct 2019)



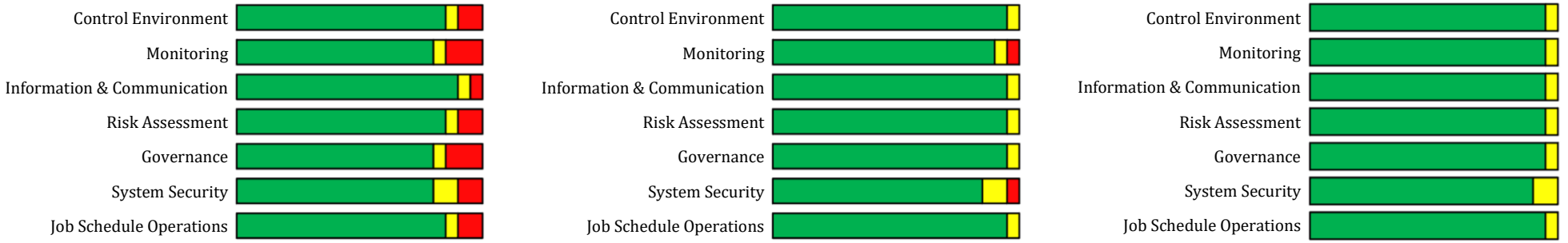
Dept of Public Safety IT (May 2020)



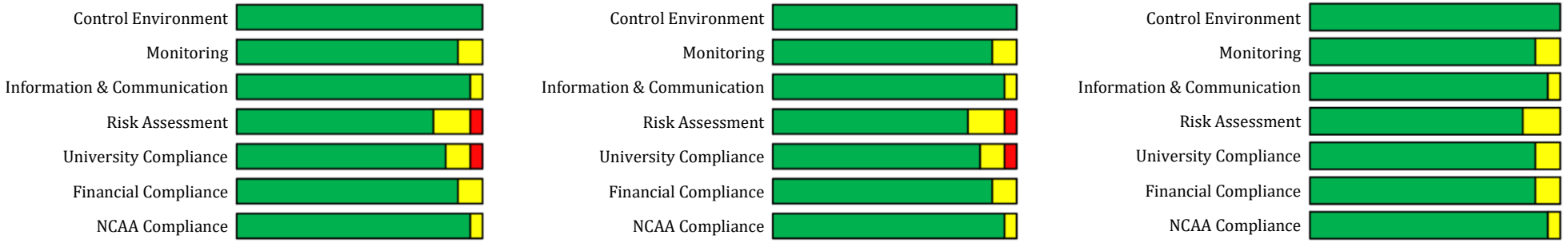
Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)

Original Report Evaluation | Previous Audit Period Evaluation | Current Audit Period Evaluation

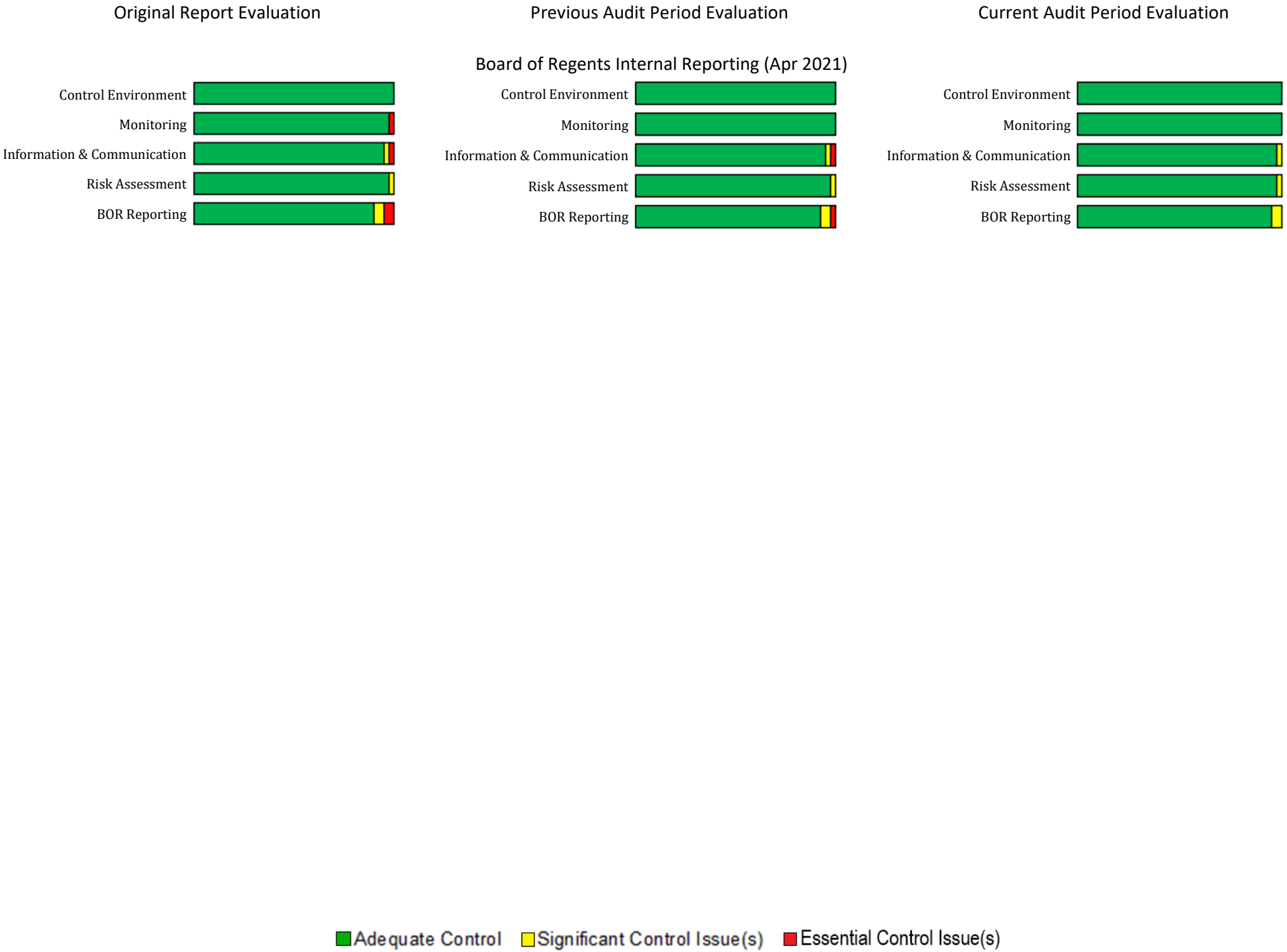
Central Job Scheduling (July 2020)



Baseball and Softball Compliance and Operations (Dec 2020)



Adequate Control | Significant Control Issue(s) | Essential Control Issue(s)


Original Report Evaluation
Previous Audit Period Evaluation
Current Audit Period Evaluation
Board of Regents Internal Reporting (Apr 2021)
Control Environment
Monitoring
Information & Communication
Risk Assessment
BOR Reporting
Adequate Control
Significant Control Issue(s)
Essential Control Issue(s)

Audit Activity Report

Scheduled Audits

Completed Audits Of:

- UMD Chancellor's Unit
- Energy Management
- Real Estate Office
- Systemwide Student Disability Resources
- Office of the Vice President for Research – Vice President Transition Review
- Veterinary Medical Center
- Office of Equity and Diversity – Vice President Transition Review
- Research Animal Resources
- University of Minnesota Genomics Center
- College of Biological Sciences – Dean Transition Review

Began/Continued Audits Of:

- UMD Information Technology Systems and Services
- University Recreation and Wellness Center
- Community University Health Care Clinic (CUHCC)
- Department of Microbiology and Immunology
- UMD Dining Services
- UMD Chancellor Transition Review
- Bell Museum
- NCAA Compliance and Operations (Men's and Women's Golf, Women's Gymnastics, Women's Tennis)

Investigations

- Performed investigative work on four issues in accordance with the University Policy on Reporting and Addressing Concerns of Misconduct.

Special Projects

- Provided consulting services related to University payroll exception testing.
- Provided technology consulting in several areas including identity and access management, vendor management, and information security and compliance.
- Performed sample testing of the Twin Cities Bookstore's physical inventory counts.

Other Audit Activities

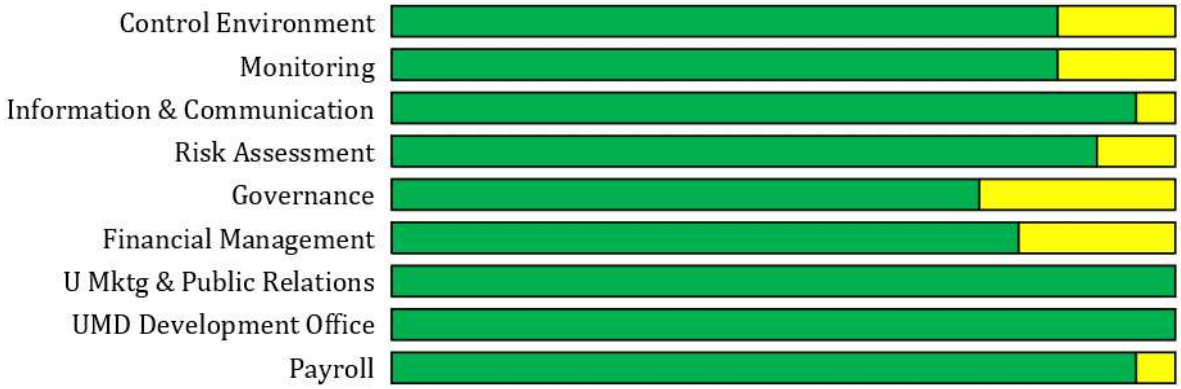
Participated in the following:

- President's Cabinet
- Senior Leadership Group
- President's Policy Committee
- Policy Advisory Committee
- Board of Regents Policy Committee
- Executive Compliance Oversight Committee
- Institutional Conflict of Interest Committee
- IT Leadership Committees

- HRPP Advisory Committee
- Research Compliance Committee
- Diversity Community of Practice
- PEAK Advisory Council
- BioMADE Governance Committee
- University of Minnesota Foundation Audit Committee
- Metropolitan Council Audit Committee
- Association of College and University Auditors (ACUA) Committee on Athletics
- Associate Vice President for Research Integrity and Compliance Search Committee
- Enterprise Risk Management Task Force

Audit Reports Issued Since June 2022

UMD Chancellor's Unit

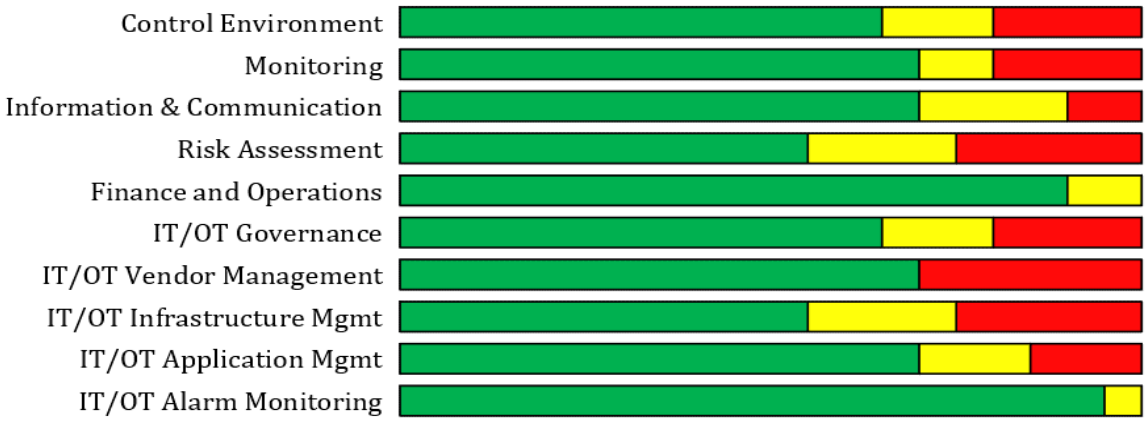


Report #	2223	Issue Date	Jun-22
# of Essential Recs.	0	Total # of Recs.	9
Overall Assessment	Good	Adequacy of MAP	Satisfactory

The departments in the UMD Chancellor's Unit included in this audit are: the UMD Chancellor's Office, University Marketing and Public Relations (UMPR), the UMD Development Office, and KUMD. The chancellor oversees the UMD Chancellor's Unit and is also the chief administrative officer of the Duluth campus. Shortly after the start of this audit, the chancellor announced his plans to retire once a new chancellor is appointed. A national search was subsequently conducted for the chancellor position but was unsuccessful. Recently, an interim chancellor was appointed for a two-year term. The greatest opportunity for improvement in the UMD Chancellor's Unit relates to addressing the gaps associated with Shared Services' financial processes. Although there are no critical concerns associated with these processes, resolving the process gaps and improving the communication between the departments in the UMD Chancellor's Unit and Shared Services would likely have a considerable positive impact on the efficiency and effectiveness of the UMD Chancellor's Unit's operations.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

Energy Management

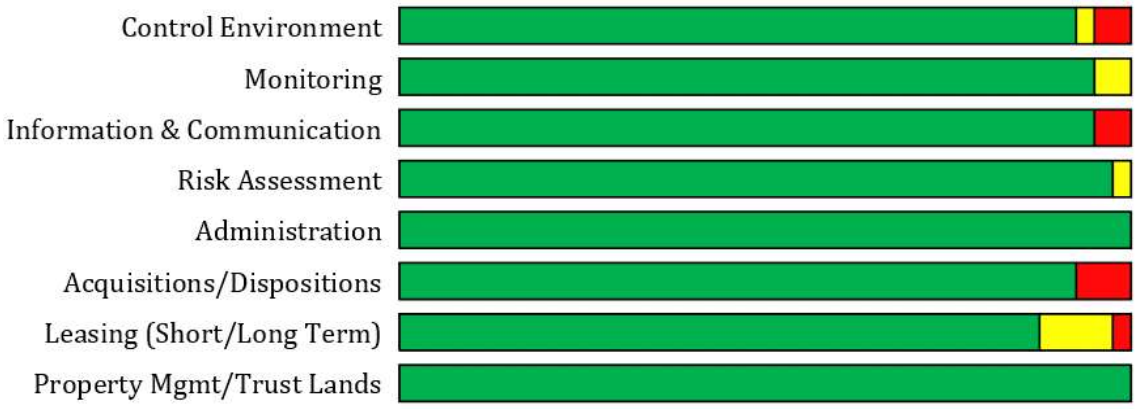


Report #	2301	Issue Date	Jul-22
# of Essential Recs.	19	Total # of Recs.	33
Overall Assessments:		Adequacy of MAP	Satisfactory
Finance & Operations	Good		
Info Systems/Oper Tech	Needs Improvement		

Energy Management (EM) oversees the reliable, safe, and efficient operation of mechanical, electrical, and civil utility systems for the Twin Cities campus. EM also manages and monitors building control systems and alarms in over 200 buildings spread throughout the Minneapolis, St. Paul, Duluth, and Morris campuses. The building control systems are responsible for managing systems such as HVAC and lighting to ensure a comfortable and safe environment. The finance and operations of EM are well managed with overall effective processes for handling unique processes. EM has a complex set of information systems and operational technologies. They are supported by dedicated and highly specialized staff who have ensured there have been no major issues associated with life-safety or environmental systems. However, EM's informational systems and operational technologies' controls and support processes warrant improvement to ensure appropriate internal controls are in place, risks are mitigated, and monitoring is enhanced. Review of responsibilities and governance of these operations is also warranted to ensure management of risks and to obtain additional efficiencies across multiple IT groups and vendors.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

Real Estate Office

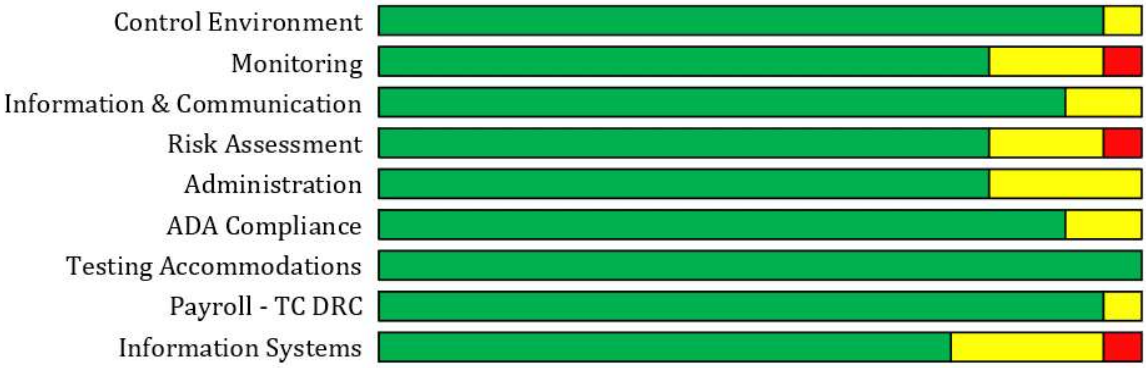


Report #	2302	Issue Date	Jul-22
# of Essential Recs.	2	Total # of Recs.	4
Overall Assessment	Good	Adequacy of MAP	Satisfactory

The Real Estate Office (REO), established in 1975, provides services including leasing, licensing, purchasing, and selling of University property. The University's real estate strategy is grounded in supporting the University's mission in a manner that recognizes its long-term vision and fiscal responsibility to the people of the State of Minnesota. REO is achieving their goal to build comprehensive long-range capital facilities and landholding strategies to drive strategic growth by establishing new long-term physical master plans for each campus that serve their community and advancing innovative financing to support long term strategic objectives, as well as establishing land retention, acquisition, and use strategy. We found that REO is managing most major business and compliance risks well. However, some attention should be given to address inconsistencies between the unit's current practices and University policies and procedures.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

Systemwide Student Disability Resources



Report #	2303	Issue Date	Aug-22
# of Essential Recs.	1	Total # of Recs.	12
Overall Assessments:	Good	Adequacy of MAP	Satisfactory

The Americans with Disabilities Act (ADA) became law in 1990, and in 2009, the Americans with Disabilities Act Amendments Act (ADAAA) became effective. Title II of the ADA covers publicly-funded universities, community colleges and vocational schools, which includes requirements to ensure programs are accessible to students with disabilities. The Disability Resource centers (DR/Cs) on each campus are the main resource for accessibility accommodations and information, but providing accessibility requires involvement from many units, faculty and staff. Broader adoption of Universal and Inclusive Design principles could help further eliminate barriers in the environment for all students, but a decision to fully implement these approaches would require broader University support and considerable effort and dedication by the University community. The DR/Cs systemwide have processes and procedures in place that assist students with disabilities obtain reasonable accommodations to help them access their University education. Results from a student survey receiving these services indicated an exceptionally positive view of DR/Cs. The audit identified one essential issue to minimize existing operational risks regarding logging and monitoring of DR/Cs' databases' user activity.

Office of the Vice President for Research - VP Transition Review

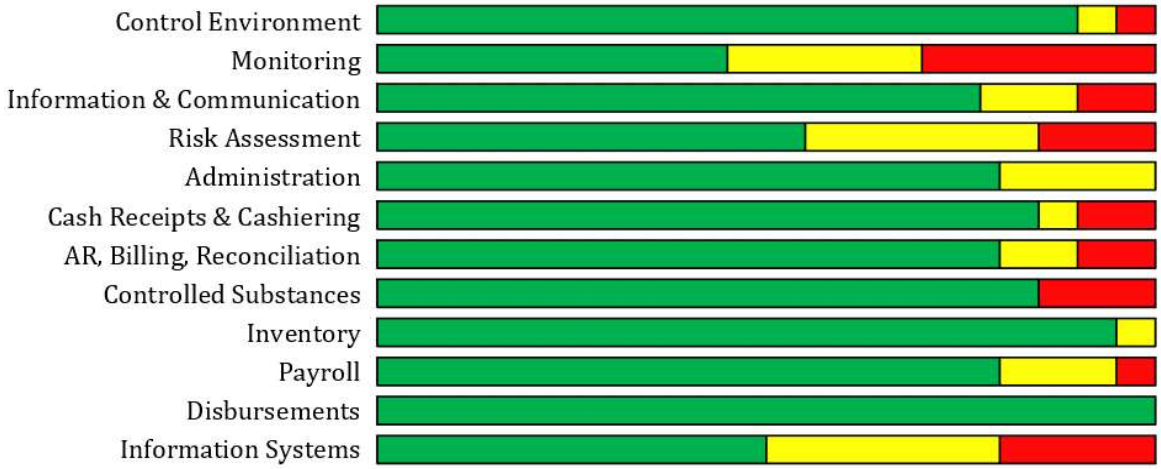
Due to the audit not resulting in any issues considered either "essential" or "significant" a control evaluation chart was not developed for this report.

Report #	2304	Issue Date	Aug-22
# of Essential Recs.	0	Total # of Recs.	0
Overall Assessments:	Good	Adequacy of MAP	NA

The activities of the former Interim Vice President reflected a prudent use of University resources and thoroughness in the necessary administrative functions required for a smooth transition for the new Vice President. Interviews with core staff members, as well as a review of HR and financial data noted no new/increased deferred compensation agreements or inappropriate spending. Administratively, all expense reports, vacation leaves, and Reports of External Professional Activities submissions of direct reports have been completed and approved. Two notable issues were identified in that performance appraisals were not completed for all direct reports of the former Interim Vice President and one confidential matter that required a policy exception from Purchasing Services was not requested; however, the associated expenses were appropriately approved. The OVPR leadership has been informed and acknowledges that these items need to be addressed.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

Veterinary Medical Center



Report #	2305	Issue Date	Aug-22
# of Essential Recs.	12	Total # of Recs.	28
Overall Assessments:	Needs Improvement	Adequacy of MAP	Satisfactory

The Veterinary Medical Center (VMC) is a veterinary teaching hospital within the College of Veterinary Medicine. Annually, VMC treats more than 35,000 companion and 4,000 large animal cases, with specialists available in all areas of medicine and surgery. VMC is comprised of the Lewis Small Animal Hospital (for dogs, cats, and other companion animals), the Large Animal Hospital (treating farm animals and occasionally zoo animals), the Piper Equine Hospital (for horses) and the West Metro Equine Practice (providing general ambulatory care in the Maple Plain area). Financial management and information technology controls warrant attention to ensure appropriate internal controls are in place, risks are mitigated, and monitoring is enhanced. Some of the issues identified are likely caused by considerable staffing pressures, including lack of permanent leadership, that is impeding VMC's operations. VMC employees are striving to meet demands while taking on added responsibilities and tasks due to the staffing shortages, creating an environment that will be difficult to sustain long-term.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

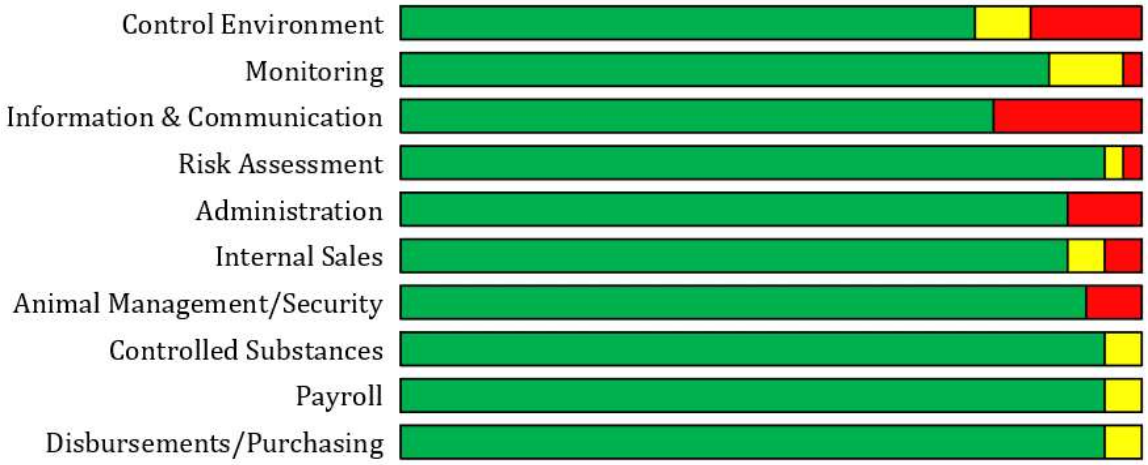
Office of Equity and Diversity - Vice President Transition Review

Due to the audit not resulting in any issues considered either “essential” or “significant” a control evaluation chart was not developed for this report.

Report #	2306	Issue Date	Aug-22
# of Essential Recs.	0	Total # of Recs.	0
Overall Assessment	Good	Adequacy of MAP	NA

The activities of the former Vice President reflected a prudent use of University resources and thoroughness in the necessary administrative functions required for a smooth transition for the new Vice President. Interviews with core staff members, as well as a review of HR and financial data noted no new/increased deferred compensation agreements or inappropriate spending. Administratively, all expense reports, vacation leaves, and Reports of External Professional Activities submissions of direct reports have been completed and approved.

Research Animal Resources

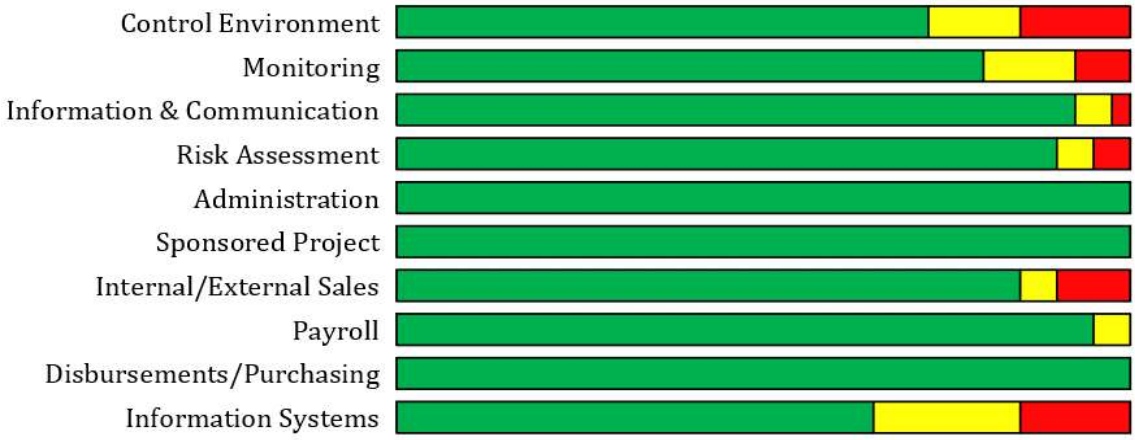


Report #	2307	Issue Date	Aug-22
# of Essential Recs.	3	Total # of Recs.	7
Overall Assessment	Adequate	Adequacy of MAP	Satisfactory

Research Animal Resources (RAR) provides the University of Minnesota research community with animal care, procurement services, veterinary knowledge, and maintenance of housing facilities for animal-related research activities. The mission of RAR is to foster knowledge and improve the health and well-being of humans and animals by advancing research, education and training in comparative medicine and biology. RAR's compliance with federal animal care policies was recently (October 2021) reviewed by AALAAC and received positive feedback and continued accreditation. Animal welfare processes were confirmed to be well-managed, and we found monitoring and security processes are generally effective though additional oversight of physical keys is warranted. Two other areas noted for improvement were that the employee survey results indicate the need for management attention and there needs to be consistency for internal sales ordering.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

University of Minnesota Genomics Center



Report #	2308	Issue Date	Aug-22
# of Essential Recs.	6	Total # of Recs.	13
Overall Assessment	Good	Adequacy of MAP	Satisfactory

The University of Minnesota Genomics Center (UMGC) is a unit within the Office of the Vice President for Research (OVPR) that provides genomic technologies and services to researchers and clinicians at the University of Minnesota, and to external academic and industry scientists. The finance and operations of the UMGC are generally well managed with overall effective processes for handling unique, and sometimes complex, processes. However, the UMGC has had financial difficulties for many years with a potentially unsustainable business model. Subsidies received in fiscal years 2021 and 2022 have eliminated their present deficits but these subsidies are nonrecurring. In addition, improvements are needed to some of the UMGC's information technology controls and processes. The risks associated with these technology processes are heightened given PHI in some of the UMGC's systems.

College of Biological Sciences - Dean Transition Review

Due to the audit not resulting in any issues considered either "essential" or "significant" a control evaluation chart was not developed for this report.

Report #	2309	Issue Date	Sep-22
# of Essential Recs.	0	Total # of Recs.	0
Overall Assessment	Good	Adequacy of MAP	NA

The activities of the former Dean reflected a prudent use of University resources and thoroughness in the necessary administrative functions required for a smooth transition for the new Dean. Interviews with core staff members, as well as a review of HR and financial data noted no new/increased deferred compensation agreements or inappropriate spending. Administratively, all expense reports, vacation leaves, and Reports of External Professional Activities submissions of direct reports have been completed and approved.

Adequate Control Significant Control Issue(s) Essential Control Issue(s)

Management Remediation Plans that Involve PEAK

The following table includes recommendations and risks identified in Internal Audit reports for which management stated would be resolved at least in part through the PEAK Initiative.

Audit	Report Date	Summary of the Issue	Management Response	Function Area	Recommendation Rating	Status of Essential Recommendation
UMD Human Resources (UMD HR)	August 2021	Human resources' roles and responsibilities are not clearly defined and documented to ensure understanding, efficiency, and consistency.	UMD HR plans to assess the feasibility of a structural plan pending the results of PEAK.	Human Resources	Essential	Not Implemented
		There are opportunities to improve the efficiency and consistency of I-9 processing on the UMD campus.	At UMD, I-9 processing is the responsibility of the hiring unit and not UMD HR, which is neither staffed nor has the resources to process I-9s centrally. UMD HR plans to review I-9 processes for the campus alongside the results of PEAK.	Human Resources	Significant	N/A
Employee Visa and Immigration Support Collaborative Assessment	November 2021	The Collaborative Assessment report identified risks related to strategy, hiring, and visa processing.	Senior management plans to establish a task force comprising representatives from all units with visa-related duties to review the collaborative assessment report and the University's visa support processes holistically. This work is expected to be carried out as part of the broader PEAK initiative.	Human Resources	N/A - this Collaborative Assessment identified Medium and Low risk areas for improvement, but not as recommendations	N/A