



UConn

UNIVERSITY OF CONNECTICUT

UConn HEALTH

JOINT AUDIT & COMPLIANCE COMMITTEE MEETING

March 7, 2024

PUBLIC SESSION

Meeting held by Telephone

Public Call in # +1-415-655-0002 US Toll

Access code: 2632 816 9902

Public Streaming Link (with live captioning): <https://ait.uconn.edu/bot>

(A recording of the meeting will be posted on the Board website <https://boardoftrustees.uconn.edu/> within seven days of the meeting.)

THIS PAGE INTENTIONALLY LEFT BLANK

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 7, 2024

Agenda

10:00 am – 10:30 am - Executive Session / 10:30 am – 12:00 pm - Public Session

Meeting held by Telephone

Public Call in # +1-415-655-0002 US Toll
Access code: 2632 816 9902

Public Streaming Link (with live captioning): <https://ait.uconn.edu/bot>

(A recording of the meeting will be posted on the Board website <https://boardoftrustees.uconn.edu/> within seven days of the meeting.)

Topic	Proposed Action	Attachment
Executive Session Anticipated	Review	None
1. GENERAL		
• Public Comment*		None
• Minutes of the December 21, 2023, Meeting	Approval	1.1
2. EXTERNAL AUDIT ACTIVITIES		
• Status of External Audit Engagements	Update	2.1
• Mayer Hoffman McCann P.C. Presentation on FY23 UCONN 2000 Infrastructure Program Agreed Upon Procedures Report	Presentation Report	2.2 2.3
3. SIGNIFICANT INTERNAL AUDIT ACTIVITIES		
• Status of Audit Assignments	Update	3.1
• Status of Audit Observations	Update	3.2
• AMAS Staffing	Update	3.3
4. COMPLIANCE ACTIVITIES		
• Significant Compliance Activities	Update	4.1
• Healthcare Compliance and Privacy Dashboard	Presentation	4.2
• Informational/Educational Items	Informational	4.3
5. INFORMATION TECHNOLOGY		
• UConn	Update	5.1
• UConn Health	Update	5.2
6. OTHER BUSINESS		
7. ADJOURNMENT		

* Individuals who wish to speak during the Public Participation portion of the Thursday, March 7, meeting must do so 24 hours in advance of the meeting's start time (i.e., 10:00 a.m. on Wednesday, March 6) by emailing BoardCommittees@uconn.edu. Speaking requests must include a name, telephone number, topic, and affiliation with the University (i.e., student, employee, member of the public). The Committee may limit the entirety of public comments to a maximum of 30 minutes. As an alternative, individuals may submit written comments to the Committee via email (BoardCommittees@uconn.edu), and all comments will be transmitted to the Committee.

THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT 1.1

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

Minutes of the Meeting of December 21, 2023

Telephone Meeting

ATTENDEES	
Committee Members	<u>Board of Trustees</u> Mark Boxer, Joshua Crow, Andrea Dennis-LaVigne, Jeanine Gouin <u>UConn Health Board of Directors</u> Francis Archambault, Jr., Rick Carbray, Jr., Timothy Holt
Other Trustees	Daniel Toscano
University Staff	Christopher Bernard, Anne D’Alleva, Elle Box, Alex Del Campo, Kimberly Fearney, Nicole Gelston, Jeffrey Geoghegan, Kim Hill, Andrea Keilty, Bruce Liang, Peggy McCarthy, Radenka Maric, Rick McCarthy, Gilbert Milone, Michael Mundrane, Claire Murray, Gregory Perrotti, Angelo Quaresima, Rachel Rubin, Janel Simpson, Scott Simpson, David Wallace, and Michelle Williams
External Invitees	Katie Davis, Jamie Drozdowski, Darryn McGarvey, Shane Metzler, and Taylor Puuri

Vice-Chair Boxer convened the Committee at 10:00 a.m.

1. Executive Session

On a motion by Director Archambault Jr., seconded by Trustee Carbray, Jr., the Committee voted unanimously to go into Executive Session to discuss:

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

The entire Executive Session was attended by the following:

Committee members: Boxer, Archambault, Jr., Carbray, Jr., Crow, Dennis-LaVigne, Gouin, and Holt.
Other Trustees: Toscano.

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

Minutes of the Meeting of December 21, 2023

Telephone Meeting

University Staff: Box, D'Alleva, Fearney, Gelston, Geoghegan, Hill, Keilty, Liang, McCarthy, P., Maric, Murray, Perrotti, Quaresima, Rubin, R. Simpson, J. Simpson, Williams.

The following University staff were in attendance for part of the Executive session: Bernard, Del Campo, McCarthy, R., Milone, Mundrane, and Wallace.

The Executive Session ended at 10:37am, and the Committee returned to Open Session at 10:38 a.m.

2. Public Participation

No members of the public signed up to address the Committee.

3. Minutes of the September 21, 2023, Meeting

On a motion by Director Archambault, Jr., seconded by Trustee Dennis-LaVigne, the Committee voted to unanimously approve the minutes of the September 21, 2023, meeting.

4. External Audit Activities

Associate Vice President and Chief Audit Executive Quaresima provided an update on the status of external audit engagements.

Mr. Quaresima recommended that the Joint Audit and Compliance Committee (JACC) retroactively approve an extension of the appointment of James Moore & Co. to provide audit services for the fiscal years ended June 30, 2024, and 2025.

On a motion by Director Archambault, Jr., seconded by Director Carbray, Jr., the Committee voted to unanimously approve the extension of the appointment of James Moore & Co. as recommended.

Katie Davis and Shane Metzler from James Moore & Co (JMCO) presented their Independent Accountant's Report on Applying Agreed-Upon Procedures Performed on the Division of Athletics as Required by NCAA Bylaw 3.2.4.17.1 for Fiscal Year Ended June 30, 2023.

Darryn McGarvey and Taylor Puuri from CliftonLarsonAllen LLP (CLA) presented their Audits of Financial Statements for the Fiscal Year Ended June 30, 2023, of UConn Health's John Dempsey Hospital, UConn Medical Group & Finance Corporation.

Jamie Drozdowski from the Auditors of Public Accounts presented their Annual Comprehensive Financial Reports for UConn and UConn Health for the Year Ended June 30, 2023, as well as their UConn Health Departmental Audit for Fiscal Years Ended June 30, 2021, and 2022.

5. Significant Internal Audit Activities

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

Minutes of the Meeting of December 21, 2023

Telephone Meeting

Mr. Quaresima provided an update on the status of internal audits. The Committee reviewed and accepted three audit reports. The Committee was updated on the status of internal audit findings.

6. Compliance Activities

Associate Vice President and Chief Compliance Officer Fearney presented the Committee with an update on significant compliance activities, the University Compliance Data and Trends 2023 Annual Report, as well as several informational/educational items.

Ms. Fearney requested that the Joint Audit and Compliance Committee (JACC) approve the suspension of the Mandatory Workforce COVID-19 Vaccination Policy for the Storrs and Regional Campuses.

On a motion by Trustee Gouin, seconded by Director Archambault, Jr., the Committee voted to unanimously suspend the Mandatory Workforce COVID-19 Vaccination Policy for the Storrs & Regional Campuses.

Ms. Fearney shared an updated Healthcare Compliance & Privacy Dashboard that was provided to the committee with the JACC meeting materials. Ms. Fearney indicated questions should be directed to Chief Healthcare Compliance and Privacy Officer Box.

7. Information Technology Updates

Vice President and Chief Information Officer Mundrane provided an update on the UConn information technology activities.

Chief Information Officer McCarthy provided an update on UConn Health information technology activities.

8. Other Business

The Committee was provided with the JACC meeting schedule for calendar year 2024.

9. Adjournment

On a motion by Trustee Gouin, seconded by Director Archambault, Jr., the Committee voted unanimously to adjourn the meeting. The Committee adjourned at 11:22 a.m.

Respectfully submitted,
Karen Violette

ATTACHMENT 2.1

**University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting**

March 7, 2024

Status of External Audit Engagements

Auditor	Area	Scope	Current Status of Audit	Recent Report Issued	Recent Report – Recommendations & Areas for Improvement		
					Total	No Further Action / Implemented	Open
Clifton Larson Allen LLP	UConn Health	Audits of Financial Statements for UConn Health's John Dempsey Hospital, University Medical Group, & Finance Corporation	FY 24 No Activity	FY 23 Issued 11/21/23	2	0	2
James Moore & Co	UConn Athletics	NCAA agreed upon procedures performed on all revenues, expenses, and capital expenditures for the Athletics Program	FY 24 No Activity	FY 23 Issued 12/4/23	No Recommendations Reported		
Mayor Hoffman McCann P.C.	UConn & UConn Health	Annual agreed upon procedures on UConn 2000 Infrastructure Program as required by Section 10a-109z of the Connecticut General Statutes (CGS)	FY 24 No Activity	FY 23 Issued 2/15/24	1	0	1
Pharmacy Consultants, Inc. (DBA 340B Compliance Partners)	UConn Health	Audits of UConn Health's 340B Drug Pricing Program covered entities required by Health Resources and Services Administration	CY 23 Underway	CY 22 Issued 2/23, 3/23 & 3/23	9	9	0
State Auditors	UConn & UConn Health	Annual audit of Federal Funds required under the Federal Single Audit Act (SWSA)	FY 23 Underway	FY 22 Issued 3/29/23	1	1	0
State Auditors	UConn	Annual audit of financial statements included in the Annual Comprehensive Financial Report (ACFR)	FY 24 No Activity	FY 23 Issued 12/8/23	No Recommendations Reported		
State Auditors	UConn Health	Annual audit of financial statements included in the Annual Comprehensive Financial Report (ACFR)	FY 24 No Activity	FY 23 Issued 12/8/23	No Recommendations Reported		
State Auditors	UConn	Departmental Statutory Required Audit (CGS Sec 2-90)	FYs 22 & 23 Underway	FYs 19, 20 & 21 Issued 8/15/23	22	6	16
State Auditors	UConn Health	Departmental Statutory Required Audit (CGS Sec 2-90)	FYs 23 & 24 Underway	FYs 21 & 22 Issued 11/9/23	12	0	12

ATTACHMENT 2.2



University of Connecticut

**AGREED-UPON-PROCEDURES RESULTS
FOR YEAR ENDING JUNE 30, 2023
MARCH 7, 2024**



Public Session - March 2024

Agenda



- Your Engagement Leadership Team
- Agreed Upon Procedures Process and Results
- Discussion Points

We appreciate your time investment, which allows us to better align so that we can continue to support your forward success

Your Engagement Leadership Team



Patrick Quinn, CPA

Engagement Leader

☎ Direct: 401.626.3211

✉ Email: pquinn@cbiz.com



Brian Sullivan, CPA, MSA

AUP Leader

☎ Direct: 617.761.0518

✉ Email: bsullivan@cbiz.com



Diane Morrison

Specialist

☎ Direct: 617.761.0763

✉ Email: dmorrison@cbiz.com

Agreed-Upon Procedures Process and Results

The management team was once again well prepared and collaborative which helped make for a smooth process.

We identified the following exceptions which are reported in the Agreed Upon Procedures report

- **Expenditure Testing – Procedure 6c** - Finding for three instances where the job cost reports were not reconciled to current year fiscal billings
- **Expenditure Testing – Procedure 6d** - Finding for duplicate charges noted in the job cost reports tested
- **Contract Testing – Procedure 15** - One instance of an incorrect calculation of the construction management fee by the construction manager
- **Contract Testing – Procedure 16** - Two instances of incorrect recording of subcontractor markups for insurance, bonds, overhead and profit

Review of key procedures and the report

- Procedures
- Appendices

Discussion Points

Current Year Discussion Point

Observation

We identified three job cost reports that did not reconcile to current year fiscal billings. Each of these projects were on-going as of June 30, 2023, and accordingly, Management expects final billings to align with the job cost reports as the projects near completion.

Suggestion Actions

We recommend as these projects near completion that Management review the job cost reports to ensure that they align properly with billings.

ATTACHMENT 2.3

**Agreed-Upon Procedures:
UConn 2000 Infrastructure Program
as Required by Sec. 10a-109z of
the Connecticut General Statutes**

University of Connecticut

Year Ended June 30, 2023



UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Table of Contents

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes:

Independent Accountants' Report on Applying Agreed-Upon Procedures	1
Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes	2-13
Appendix A – University of Connecticut - FY23 UConn 2000 AUP: Expenditure and Initial Contract Testing Summary	14-15
Appendix B – University of Connecticut - FY23 UConn 2000 AUP: Change Order Testing Summary	16



Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Trustees and Joint Audit and Compliance Committee
University of Connecticut
Storrs, Connecticut

We have performed the procedures enumerated below on the UConn 2000 Infrastructure Program as required by Sec. 10a-109z of the Connecticut General Statutes for the fiscal year ended June 30, 2023 to assist the University of Connecticut (the "University"), the University of Connecticut Health Center ("UConn Health"), its Board of Trustees and the Joint Audit and Compliance Committee (collectively, the "Responsible Parties") with meeting the requirements under Connecticut General Statutes Section 10a-109z (the "Subject Matter"). The University's management is responsible for meeting the aforementioned requirements.

The Responsible Parties have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of the Subject Matter. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated results are described on pages 2 through 13 of this report.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Subject Matter. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Responsible Parties and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Trustees, the Joint Audit and Compliance Committee, General Assembly of the Connecticut State Legislature and management of the University and UConn Health and is not intended to be and should not be used by anyone other than these specified parties.

Mayer Hoffman McCann P.C.

February 15, 2024
Boston, Massachusetts

Mayer Hoffman McCann P.C.
500 Boylston Street
Boston, MA 02116

Phone: 617.761.0600
Fax: 617.761.0601
mhmcpc.com



UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Our procedures and results related to UConn 2000 Infrastructure Program as required by Connecticut General Statutes Section 10a-109z:

Expenditure Testing:

Procedure:

1. Obtain a report of total UConn 2000 general obligation bond expenditures by project from UConn for Fiscal Year June 30, 2023. To ensure completeness, this report will also include non-UConn 2000 funded expenditures for Fiscal Year June 30, 2023 on projects where any amount of UConn 2000 general obligation bond funded expenditures is present.

Result:

1. We obtained a report of total UConn 2000 general obligation bond expenditures by project from the UConn management team for Fiscal Year June 30, 2023. The report included non-UConn 2000 funded expenditures for Fiscal Year June 30, 2023 on projects where any amount of UConn 2000 general obligation bond fund expenditures were present. We observed that when an invoice for procedures completed in the current fiscal year is received in the subsequent fiscal year, the transaction is included in the subsequent fiscal year report.

Procedure:

2. From the report obtained in Procedure 1, select all projects, including capital equipment groups/projects, with total fiscal year expenditures greater than \$500,000.

Result:

2. From the report we obtained as part of Procedure 1, all projects including capital equipment groups/projects with total fiscal year expenditures greater than \$500,000 were selected for testing. See Appendix A for this listing.

Procedure:

3. For projects selected in Procedure 2, aggregate duplicate e-doc numbers per project and select all expenditures greater than \$100,000. For projects without any expenditures greater than \$100,000, select the highest dollar value expenditure.

Result:

3. For all projects that were selected in Procedure 2, duplicate e-doc numbers per project were aggregated and all expenditures greater than \$100,000 were selected. For any projects without any expenditures greater than \$100,000, the highest dollar value was selected. There were 189 expenditures that met these parameters.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Procedure:

4. For all expenditures selected in Procedure 3, identify if the expenditure is to an external source supported by a third-party invoice (identified by Kuali Financial System ("KFS") Payment Request ("PREQ")), or an internal/related party source (identified by KFS Internal Billing ("IB") / Distribution of Income and Expense ("DI") / Journal Voucher ("JV") / General Ledger Transfer ("GLT") and Disbursement Vouchers ("DVCA")).

Result:

4. We identified the expenditures as follows: Of the 189 expenditures that met the parameters of Procedure 3, 173 were PREQ, 4 were IB, 9 were DI, 1 was GLT, and 2 were DVCA. We did not identify any expenditures that were coded as JV.

Procedures:

5. For all selected expenditures made to external sources that are supported by third-party invoices (PREQ):
 - a. Locate the corresponding transaction within the HuskyBuy procurement and payment system.
 - b. Inspect the addressee of the supporting invoice for evidence the invoice is addressed to UConn Health, the University of Connecticut or UConn.
 - c. Inspect the invoice for the Vendor, Invoice Number or Payment Application Number, Invoice Date, and Invoice Amount, and compare the attributes to the HuskyBuy Invoice for agreement. If vendor names do not agree, determine if the difference is due to a merger, acquisition, DBA or other business combination and is therefore valid. For construction Payment Applications, refer to UConn procedures pertaining to the assignment of invoice numbers and date to AIA Applications for Payment. Invoice amounts can disagree up to \$1.00, or by any amount if an intentional short payment occurred.
 - d. Obtain a list from UConn identifying approved authorizers and their authorized designees based on UConn authorization thresholds and payment types.
 - e. Inspect the Approvals and/or History tabs within the HuskyBuy Invoice and compare authorizations to the list of authorized approvers obtained in Procedure 5.d and determine the electronic approvals match based on authorization guidelines. Approval may alternatively be located in the "Comments" tab of the Invoice if ad-hoc routing was not obtained.
 - f. Mathematically check the amount of the supporting invoice.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Results:

- a. We located the corresponding transaction within the HuskyBuy procurement and payment system for each of the 173 expenditures that were supported by third-party invoices (PREQ) without exception.
- b. We inspected the addressee of the supporting invoice noting that they were addressed to UConn Health, the University of Connecticut or UConn without exception.
- c. We inspected the invoices noting vendor, invoice number or payment application, invoice date and invoice and compared to the HuskyBuy invoice without exception.
- d. We obtained a list from UConn identifying approved authorizers and their authorized designees based on the UConn authorization thresholds and payment types.
- e. Using the list obtained in Procedure 5.d, we inspected the approvals and/or history tabs within the HuskyBuy invoice system noting that the approvals agreed to approved authorizers without exception.
- f. We mathematically checked the amount of the supporting invoices without exception.

Procedures:

6. For all selected expenditures in Procedure 5 governed by AIA construction contracts that are not procured using Stipulated Sum contracts, identify the related purchase order and obtain copies of all current fiscal year construction payment applications from HuskyBuy, regardless of value. Utilizing the construction payment applications:
 - a. If applicable, obtain documentation to support the actual costs of the Contractors' performance and payment bonds, noting these undergo a final reconciliation at the end of the project. Compare to the amounts billed, noting any variances from the contract terms.
 - b. If applicable, obtain documentation to support the actual costs of insurances charged, and compare to the amounts billed, noting any variances from the contract terms.
 - c. Obtain a job cost report from the contractor which reconciles to its current fiscal year billings.
 - d. Review the job cost report to identify any duplicate charges.

Results:

- a. We identified 79 expenditures from Procedure 5 that were governed by AIA contracts.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

- b. We obtained documentation supporting actual costs of insurances charged and compared to the amounts billed noting no exceptions.
- c. We obtained job cost reports for projects governed by AIA construction contracts in order to reconcile the job cost report to current fiscal year billings. We noted three job cost reports for which the construction manager was unable to reconcile the job cost report to current year fiscal billings by a net of \$50,500. No other exceptions noted.
- d. We reviewed the job cost reports obtained as part of Procedure 6.c, noting two instances in which there were duplicate charges totaling \$642. No other exceptions were noted.

Procedures:

- 7. For all selected expenditures made to internal/related party sources that are supported by internal documents (IB/DI/JV/GLT and DVCA):
 - a. Obtain the KFS e-doc.
 - b. Obtain a list from UConn identifying approved authorizers and their authorized designees with corresponding approval thresholds for the type of e-doc.
 - c. For IB/DI/JV/GLT transactions, inspect the Route Log approvals in the KFS e-doc and compare authorizations to the list obtained in Procedure 7.b and determine whether the electronic approvals match based on transaction type and authorized dollar thresholds. Approval may alternatively be located in the "Notes" section of the e-doc if ad-hoc routing was not obtained.
 - i. Compare the support within the KFS e-doc to the entry in KFS and check for agreement, noting this can take a variety of forms, including references to source transactions.
 - d. For DVCA transactions, locate the corresponding transaction within the HuskyBuy procurement and payment system. Inspect the Approvals and/or History tab within the HuskyBuy Invoice and compare authorizations to the list obtained in Procedure 7.b and determine if the electronic approvals match based on transaction type and authorized dollar thresholds. Approval may alternatively be located in the "Comments" tab of the Invoice if ad-hoc routing was not obtained.
 - i. Compare the support within the HuskyBuy "Attachments" tab to the entry in HuskyBuy and check for agreement, noting this can take a variety of forms.
 - ii. For DVCA transactions that specify reimbursement to UConn Health in the "Entry Description", review the support within the HuskyBuy "Attachments" tab and verify the reimbursement is properly supported with third-party invoices or authorized internal charges.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Results:

- a. For all selected expenditures, which totaled 16, we obtained the corresponding KFS e-doc.
- b. We obtained a list from UConn identifying approved authorizers and their authorized designees with corresponding approval thresholds for the applicable type of e-doc.
- c. We identified 14 IB/DI/JV/GLT transactions. For each of those transactions, we inspected the Route Log approvals in the KFS e-doc and compared authorizations to the list obtained in 7.b and determined the electronic approvals matched based on the transaction type and authorized dollar thresholds.
 - i. As applicable, we compared the support within the KFS e-doc “attachments” section to the entry in KFS and checked for agreement noting no exceptions.
- d. For 2 DVCA transactions, we located the corresponding transaction within the HuskyBuy procurement and payment system. We inspected the approvals and/or history tab within the HuskyBuy invoice and compared authorizations to the list obtained in Procedure 7.b. We determined the electronic approvals matched based on the transaction type and authorized dollar thresholds.
 - i. We compared the support within the HuskyBuy “Attachments” noting agreement.
 - ii. We noted 2 DVCA transactions that specified reimbursement to UConn Health in the “Entry Description” noting no exceptions. We reviewed the support within the HuskyBuy “Attachments” tab, noting the reimbursement was supported by third party invoices without exception.

Procedures:

8. For selected expenditures in Procedure 7 supported by a DI e-doc that specify “management fee” or “payroll allocation” in the Explanation field of the DI e-doc:
 - a. Inspect the backup documents in the “attachments” section to identify the Project ID of the expenditure selected and compare the Project ID to the report obtained in Procedure 1 for agreement.
 - b. Inspect the DI e-doc to identify the Project ID and compare the Project ID to the backup document obtained in Procedure 8.a for agreement, excluding DI e-doc that specify “management fee” or “payroll allocation” for capital equipment as these do not have Project IDs.
 - c. Inspect the DI e-doc to identify the amount shown for the Project ID selected and compare the amount to the “management fee/payroll” amount shown in the backup document obtained in Procedure 8.a for agreement. Mathematically check the amount of the “management fee” or “payroll allocation” selected by multiplying the percentage and period expenses in the backup document obtained in 8.a.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Results:

8. We identified 9 expenditures in Procedure 7 that were supported by a DI e-doc that specify “management fee” or “labor allocation” was included in the explanation field of the DI e-doc.
 - a. We inspected the backup documents in the “attachments” section and identified the Project ID of the expenditure selected and compared the Project ID to the report obtained in Procedure 1 noting agreement.
 - b. We inspected the DI e-doc identifying the Project ID and compared the Project ID to the backup document obtained in Procedure 8.a noting no exceptions. DI e-docs that specified “management fee” or “labor allocation” for capital equipment were excluded.
 - c. We inspected the DI e-doc identifying the amount shown for the Project ID selected and compared the amount to the “management fee/labor allocation” amount shown in the backup document obtained in Procedure 8.a noting agreement. We mathematically checked the amount of the “management fee” or “labor allocation” selected by multiplying the percentage and period expenses in the backup document that was obtained in 8.a noting no exceptions.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Contract Testing

Procedure:

1. Obtain a report of total UConn 2000 general obligation bond expenditures by project for Fiscal Year June 30, 2023 from UConn. To ensure completeness, this report will also include non-UConn 2000 funded expenditures for Fiscal Year June 30, 2023 on projects where any amount of UConn 2000 general obligation bond funded expenditures are present.

Result:

1. We obtained a report of total UConn 2000 general obligation bond expenditures by project for Fiscal Year June 30, 2023 from UConn. This report included non-UConn 2000 funded expenditures for Fiscal Year June 30, 2023 on projects where any amount of UConn 2000 general obligation bond funded expenditures were present. We observed that when an invoice for procedures completed in the current fiscal year is received in the subsequent fiscal year, the transaction is included in the subsequent fiscal year report.

Procedure:

2. From the report obtained in Procedure 1, select all projects with total fiscal year expenditures greater than \$500,000.

Result:

2. Using the report obtained in Contracts Procedure 1, all projects with total fiscal expenditures greater than \$500,000 were selected. See Appendix A for further detail of the projects selected.

Procedure:

3. For projects selected in Procedure 2, identify those where a construction contractor has been engaged. Perform Contract Testing Procedures 4 - 9 on construction contracts initiated in the current fiscal year and Contract Change Order Testing Procedures 10 - 19 on all projects identified with construction contracts.

Result:

3. We identified five construction contracts initiated in the current fiscal year which will be tested in Procedures 4 - 9 and Procedures 10 - 19, and eight contracts which will be tested only in Procedures 10 - 19.

Procedure:

4. For construction contracts initiated in the current fiscal year identified in Procedure 3, obtain the Contract Approval Request Form ("CAR") or Unifier Requisition/Unifier Purchase Order Amendment (collectively, "Electronic Workflow Approval" or "EWA") for the contract. Additionally, obtain the Board of Trustees ("BoT") budget approval for each project selected.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Result:

4. For each of the projects identified in Procedure 3, we obtained a CAR or EWA noting no exceptions. Additionally, for those same projects, we obtained the BoT budget approval from UConn noting no exceptions.

Procedure:

5. Inspect the CAR or EWA obtained in Procedure 4 for the Vendor, Project Name, and Project ID and compare the attributes to the report obtained in Procedure 1 for agreement. In limited instances, projects may have sub-projects and the Project Name and/or Project ID of the sub-project may differ from the report; these are not exceptions.

Result:

5. We inspected the CAR or EWA for the Vendor, Project Name and Project ID and compared the attributes to the report obtained in Contracts Procedure 1 for agreement without exception.

Procedure:

6. Obtain a list of approved authorizers or their authorized designees based on project type and contract value and the associated approval dollar thresholds.

Result:

6. We obtained from management a list of approved authorizers or their authorized designees based on project type and contract value and the associated approval dollar thresholds.

Procedure:

7. Inspect the CAR or EWA obtained in Procedure 4 for authorizations and compare to the list of approved authorizers or their authorized designees provided by UConn for agreement based on approval dollar thresholds.

Result:

7. We inspected the CAR or EWA for authorizations and compared the authorizations to the list of approved authorizers or their authorized designees provided by UConn for agreement based on approval dollar thresholds without exception.

Procedure:

8. Obtain the executed contract and President's Contract Signing Authority Delegation letter. For projects with construction contracts initiated in the current fiscal year identified in Procedure 3, inspect the executed contract to identify the title of the person who signed the owner's authorization and compare it to the President's Contract Signing Authority Delegation letter for agreement based on approval dollar thresholds. Inspect the executed contract to identify the Contractor signature line has been signed by the Contractor.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Results:

8. We obtained the executed contract and President's Contract Signing Authority Delegation letter. For projects selected in Contracts Procedure 3, we performed the following:
 - a. Inspected the executed contract and identified the title of the person who signed the owner's authorization and compared that signature to the President's Contract Signing Authority Delegation letter for agreement based on approval dollar thresholds without exception.
 - b. Inspected the executed contract observing the Contractor signature line had been signed by the Contractor without exception.

Procedures:

9. Inspect the executed contract obtained in Procedure 8 to identify the initial contract amount and compare the amount to the initial KFS purchase order (or increase if pre-existing purchase order) for agreement.
 - a. If amounts do not match by more than \$5.00, then inspect the CAR/EWA and/or Unifier Unfunded Commits document and/or the Notes section of the KFS PO e-doc for written comments identifying the amounts which are to be designated as "Allocated", "Obligated" and/or "Future Funding".
 - b. Mathematically add all amounts designated as "Allocated", "Obligated" and/or "Future Funding" to the PO amount and compare the result to the initial contract amount identified in the executed contract for agreement.

Results:

9. We inspected the executed contracts, identifying the initial contract amount and compared the amount to the initial KFS purchase order noting agreement.
 - a. We did not identify any differences in excess of \$5.00.
 - b. We mathematically added all amounts designated as "Allocated", "Obligated" and/or "Future Funding" to the PO amount and compared the result to the initial contract amount identified in the executed contract without exception.

Procedure:

10. For all projects where a construction contractor has been identified in Procedure 3, obtain a Change Order ("CO") Analysis report from UConn, if applicable.

Result:

10. For the projects selected in Contracts Procedure 3, we obtained a CO Analysis report from UConn for the projects.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Procedures:

11. Inspect the CO Analysis to identify the total amount of the contract. Compare the amount identified to the PO total in the Purchase Order screen in KFS as of the date of the analysis. If the identified amount from the CO Analysis exceeds the total from the Purchase Order screen in KFS, proceed to Procedures 11.a and 11.b.
 - a. If amounts do not match by more than \$5.00, then inspect the CAR/EWA and/or Unifier Unfunded Commits Document and/or the Notes section of the KFS PO e-doc for written comments identifying the amounts which are to be designated as "Allocated", "Obligated" and/or "Future Funding".
 - b. Mathematically add all amounts designated as "Allocated", "Obligated" and/or "Future Funding" and add the total to the PO amount and compare the results to the total on the CO Analysis for agreement.

Results:

11. For the projects selected in Contracts Procedure 10, we inspected the CO Analysis and identified the total amount of the contract. We then compared the amount identified in the CO Analysis to the PO total in the Purchase Order screen in KFS as of the date of the analysis. We identified one instance from the CO Analysis where the total contract from the Purchase Order screen exceeded the total from the Purchase Order Screen in KFS. Procedures 11.a and 11.b were performed and noted below for that instance.
 - a. For the one instance noted above, we viewed the unfunded commitment within KFS.
 - b. We mathematically added all amounts designated as "Obligated" to the total PO amount and compared the results to the total on the CO Analysis for agreement noting no exceptions.

Procedure:

12. From the CO Analysis, select all change orders greater than \$100,000 (including credit change orders) where the Purchase Order Revision within HuskyBuy was fully approved in the fiscal year under review. For projects without any change orders greater than \$100,000, select the largest value change order (including credit change orders) fully approved within HuskyBuy in the fiscal year under review.

Result:

12. From the CO Analysis, we selected all change orders greater than \$100,000 where the Purchase Order Revision within HuskyBuy was fully approved in the fiscal year under review. For projects without any change orders greater than \$100,000, we selected the highest dollar value change order that was fully approved within HuskyBuy for the fiscal year ended June 30, 2023 resulting in 42 change orders. No exceptions noted. See Appendix B for listing of change orders selected.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Procedure:

13. For change orders selected in Procedure 12, obtain the EWA and executed change order documents from KFS, HuskyBuy and/or Unifier.

Result:

13. For change orders selected in Procedure 12, we obtained the EWA and executed change order documents from KFS, HuskyBuy and/or Unifier without exception.

Procedure:

14. Inspect the executed change order to identify the Vendor, Project Name, Project ID and Amount and compare the attributes to the EWA for agreement within \$5.00. In limited instances, projects may have sub-projects and the Project Name and/or Project ID of the sub-project may differ from the EWA and CO Analysis; these are not exceptions.

Result:

14. We inspected the executed change orders to identify the Vendor, Project Name, Project ID and Amount and compared the attributes to the EWA for agreement noting no exceptions in excess of \$5.00.

For Procedures 15 through 19, if the selected change order is comprised of Unifier bundled Potential Change Order (PCO) and/or Construction Change Directive (CCD) transactions, obtain at least 75% coverage of the total change order value and include all individual PCO and/or CCD transactions greater than \$50,000; otherwise obtain 100% coverage of the total change order value.

Procedure:

15. Inspect the executed change order documentation to identify the prime contractor markups used for insurance, bonds, and overhead and profit, if applicable, and compare the percentages to the executed contract for agreement.

Result:

15. We inspected the executed change order documentation and identified the prime contractor markups used for insurance, bonds, and overhead and profit (if applicable), and compared the percentages to the executed contract for agreement. One exception was identified, totaling \$675, whereby the construction management fee was calculated at a higher amount because it did not take into account an allowance offset. Subsequent to year end, the construction manager processed a credit for this exception via inclusion in a change order. No other exceptions identified.

UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

Procedure:

16. Inspect the executed change order documentation to identify the subcontractor markups used for insurance, bonds, and overhead and profit, if applicable, and compare the percentages to the executed contract for agreement.

Result:

16. We inspected the executed change order documentation to identify the subcontractor markups for insurance, bonds, and overhead and profit (if applicable) and compared the percentages to the executed contract for agreement. Two exceptions were identified. One exception occurred due to two numbers being transposed resulting in a difference of \$92. The second exception was due to an incorrect percentage markup being utilized totaling \$31. The University has communicated both exceptions to the applicable contractors for credit. No other exceptions identified.

Procedure:

17. Inspect the executed change order documentation to identify the labor rates utilized within the change order and compare to the approved rates.

Result:

17. We inspected the executed change order documentation and identified the labor rates utilized within the change order and compared to the approved rates without exception.

Procedure:

18. Inspect the EWA for authorizations and compare them to the list of approved authorizers or their authorized designees provided by UConn and determine authorizations agree based on approval dollar thresholds.

Result:

18. We inspected the EWA for authorizations and compared them to the list of approved authorizers or their authorized designees provided by UConn and determined authorizations agreed based on approval dollar thresholds without exception.

Procedure:

19. Mathematically check the amount of the change orders.

Result:

19. We mathematically checked the amount of the change orders for accuracy and without exception.

Appendix A

University of Connecticut - FY23 UConn 2000 AUP: Expenditure and Initial Contract Testing Summary

UConn 2000 Construction Projects (Storrs and Regional Campuses) With Over \$500K In Expenditures				
Project Number	Project Name	UConn 2000 Expenditures in Defined Population	UConn 2000 Expenditures Tested	Construction Contract Testing
901803	Academic & Research Facilities - Gant Building Renovations - STEM	\$ 3,100,034	\$ 2,308,438	Tested in Prior Year
901802	Academic & Research Facilities - STEM Research Center Science 1	38,719,023	35,009,437	Tested in Prior Year
300247	B4 Steam Vault Replacement	6,193,388	2,325,349	Tested in FY23
300151	Boiler Plant Equipment Replacement and Utility Tunnel Connection	7,526,580	7,002,704	Tested in Prior Year
300235	Gilbert Road Site Preparation	1,327,701	950,612	Tested in FY23
300173	I-Lot Improvements	3,542,023	3,360,792	Tested in Prior Year
300174	Mirror Lake Improvements	1,222,552	515,943	N/A - In Design Phase
300050	Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	9,444,696	7,890,180	Tested in Prior Year
300025	Northwest Science Quad Supplemental Utility Plant	5,283,401	4,129,376	Tested in Prior Year
201703	Public Safety Building Improvements	1,987,639	1,451,565	Tested in Prior Year
300234	Res Life Facilities - Mansfield Apartments Redevelopment	5,452,591	4,775,712	Tested in FY23*
300200	Res Life Facilities - South Campus Residence Halls Improvements	48,760,420	47,641,986	Tested in FY23
300241	South Campus Infrastructure	3,607,344	3,200,123	Tested in FY23
201523	UConn 2000 Code Remed - Stamford Downtown Relocation	6,439,122	5,615,753	Tested in Prior Year
		\$ 142,606,514	\$ 126,177,970	

* Res Life Facilities - Mansfield Apartments Redevelopment has a current fiscal year construction contract for demolition of the existing structures only. Future construction contracts for replacement structures will be tested in the fiscal year they are executed.

UConn 2000 Capital Equipment (Storrs and Regional Campuses) and UConn Health Deferred Maintenance With Over \$500K In Expenditures			
Project Name	UConn 2000 Expenditures in Defined Population	UConn 2000 Expenditures Tested	Note: Equipment Not Subject to AUP Contract Testing
HPC Storrs Capital Equipment	\$ 792,572	\$ 792,572	
ITS Capital Equipment	1,923,328	1,165,011	
Material Science Capital Equipment	500,000	320,553	
UCH Deferred Maintenance	782,052	782,052	
Wired Access Layer (ITS) - Phase 3	3,433,288	2,224,631	
Wired Access Layer (ITS) - Phase 4	982,047	767,973	
	\$ 8,413,287	\$ 6,052,792	

Appendix A

University of Connecticut - FY23 UConn 2000 AUP: Expenditure and Initial Contract Testing Summary

Summary of FY23 UConn 2000 AUP Testing	
Total UConn 2000 FY23 Expenditures:	\$ 156,721,873
UConn 2000 Expenditures in Defined Population:	\$ 151,019,801
UConn 2000 Expenditures Excluded from AUP Defined Population**:	\$ 5,702,072
Expenditures Tested - UConn 2000:	\$ 132,230,762
Expenditures Tested - All Fund Sources:	\$ 135,314,347
Percent of UConn 2000 Expenditures Tested of the Total UConn 2000 FY23 Expenditures:	84%
Percent of UConn 2000 Expenditures Tested of the UConn 2000 AUP Defined Population:	88%
Number of Expenditure Transactions Tested - UConn 2000 Funded:	182
Number of Expenditure Transactions Tested - All Fund Sources:	189
Number of UConn 2000 Initial Contracts Tested:	5
Number of Change Orders Tested:	42
Value of Change Orders Tested:	\$ 10,379,838
Total FY23 Change Orders Executed in Defined Population:	\$ 11,339,882
Percent of Change Orders Tested of the Total Change Orders Executed:	92%

** Value represents aggregated costs on projects with less than \$500,000 of current fiscal year expenditures. Population for AUP expenditure testing is defined in Expenditure Testing Procedures 1-3.

Appendix B
University of Connecticut - FY23 UConn 2000 AUP: Change Order Testing Summary

UConn 2000 Construction Projects (Storrs and Regional Campuses): FY23 Change Orders Tested In Accordance With Contract Testing Procedure 12				
Project Name	Contractor Name	Original Contract Value	Change Order Number	Change Order Value
UConn 2000 Code Remed - Stamford Downtown Relocation	Daniel Oconnells Sons, Inc. (Phase 2)	\$ 13,486,794	14	\$ 492,149
UConn 2000 Code Remed - Stamford Downtown Relocation	Daniel Oconnells Sons, Inc. (Phase 2)	13,486,794	15	169,935
Public Safety Building Improvements	Sarazin General Contractors, Inc.	5,546,000	18	61,646
Northwest Science Quad Supplemental Utility Plant	Bond Brothers, Inc.	51,377,284	15	135,136
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	20	125,195
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	25	150,723
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	33	192,014
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	38	379,973
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	12	115,897
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	15	151,433
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	17	101,385
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	18	198,892
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	19	104,972
I-Lot Improvements	Turner Construction Company	5,654,406	10	288,397
I-Lot Improvements	Turner Construction Company	5,654,406	14	220,479
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	2	1,785,956
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	3	324,000
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	4	105,089
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	5	358,485
Res Life Facilities - Mansfield Apartments Redevelopment	Neuber Environmental Service Inc.	2,248,000	1	62,294
Gilbert Road Site Preparation	Sarazin General Contractors, Inc.	6,091,000	1	(3,962,997)
South Campus Infrastructure	O&G Industries	396,187	1	360,814
B4 Steam Vault Replacement	The Whiting-Turner Contracting Co.	3,631,761	1	1,845,639
B4 Steam Vault Replacement	The Whiting-Turner Contracting Co.	3,631,761	3	151,961
B4 Steam Vault Replacement	The Whiting-Turner Contracting Co.	3,631,761	4	122,968
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	19	259,531
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	22	103,490
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	24	287,487
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	26	453,763
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	27	240,192
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	28	388,983
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	30	441,716
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	31	108,827
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	32	1,291,827
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	34	230,556
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	35	316,395
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	36	279,908
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	37	378,310
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	39	597,661
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	40	693,040
Academic & Research Facilities - Gant Building Renovations - STEM	The Whiting-Turner Contracting Co. (Phase 1)	54,232,023	90	70,081
Academic & Research Facilities - Gant Building Renovations - STEM	The Whiting-Turner Contracting Co. (Phase 2)	51,138,753	45	195,636

Value of Change Orders Tested: \$ 10,379,838
Number of Change Orders Tested: 42

THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT 3.1

University of Connecticut & UConn Health
Joint Audit & Compliance Committee
March 7, 2024

Office of Audit and Management Advisory Services
Status of Audit Assignments
As of February 29, 2023

Audit Project	Campus	Current Status	Anticipated JACC Meeting			
			Mar 2024	Jun 2024	Sep 2024	Dec 2024
Approval Authority Review	UC	Report				
Inpatient Psychiatry Services	UH	Report				
University of Connecticut Foundation FY23	UC/UH	Report				
Patient Billing	UH	Report				
Cardiology	UH	Fieldwork				
Faculty Consulting FY23	UC/UH	Fieldwork				
Microsoft 365 Security and Configuration	UC	Fieldwork				
Oracle Database Management Security and Configuration	UC	Fieldwork				
Human Subject Incentive Payments	UC	Planning				
Medicare Bad Debt Claims	UH	Planning				
Concur Travel	UC	Planning				

Special Projects/Consulting	Campus	Current Status	
		In Progress	Project Final
NEAG Grant and Travel Review	UC		
Women's, Gender, and Sexuality Studies Travel Review	UC		

ATTACHMENT 3.2

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 7, 2024

Status of Audit Observations
Aging of Overdue Management Actions by Functional Area Based on Original Due Date
As of February 15, 2024

Functional Area	Not Due			0-3 Mos			3-6 Mos			6-12 Mos			1-2 Yrs			2-3 Yrs			> 3 Yrs			Total
	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	
UConn:																						
UC Budget	2	1																				3
UC College of Liberal Arts and Sciences											1	2		5								8
UC Controller															1							1
UC Facilities Operations																				7		7
UC Human Resources																	2			1		3
UC Information Technology Services		3	11								2											16
UC Office of Global Affairs														1								1
UC Office of the Provost							1			3												4
UC President's Office								1														1
UC Research Compliance Services																	3					3
UC School of Business			1			1																2
UC Student Activities																	2			2		4
UC Student Affairs Administration																				1		1
UConn Total	2	4	12			1	1	1		3	3	2		6	1	5	2		2	9		54
UConn Health:																						
UCH Office of Institutional Equity																			2	1		3
UCH CEO and EVP for Health Affairs																	1			1		2
UCH CFO					2						3			3								8
UCH Controller														1						1		2
UCH Human Resources																			2			2
UCH Information Technology Services					3	3					2	1		2	1		2	3	2	7	5	31
UCH JDH Administration	3	3			2					4	2						1		1	4		20
UCH JDH and UMG Revenue Cycle Management		4			2												1			1		8
UCH JDH Quality and Patient Services		1			1									1						1		4
UCH School of Dental Medicine																			2	3		5
UCH School of Medicine																			2			2
UConn Medical Group														1	2							3
UConn Health Total	3	8			10	3				4	7	1	2	8	1		5	3	11	19	5	90
UConn & UConn Health Total	5	12	12		10	4	1	1		7	10	3	2	14	2	5	7	3	13	28	5	144

Note: The net number of management open actions increased by 10 from 134 to 144 from the prior reported quarter.

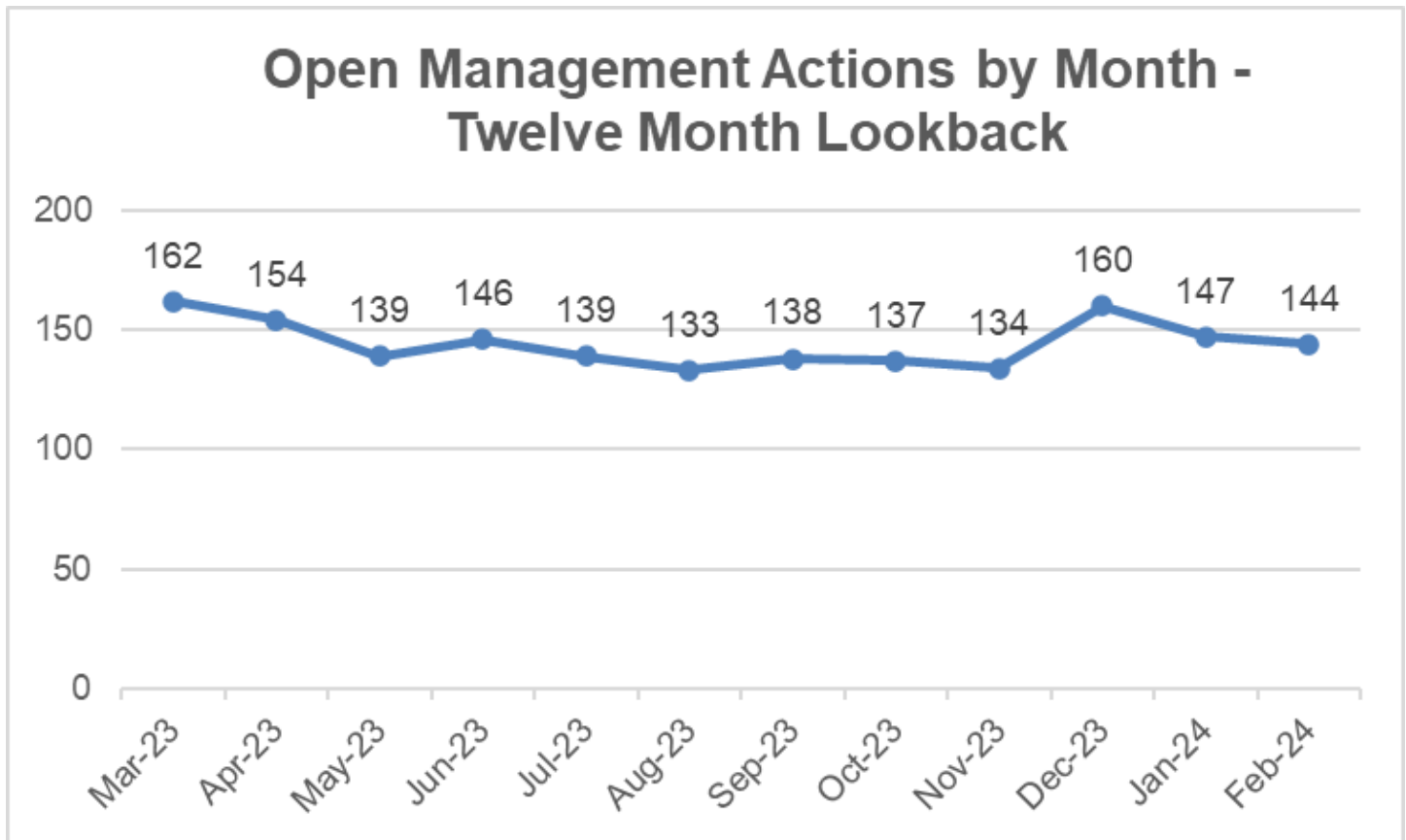
University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 7, 2024

Status of Audit Observations
Aging of Overdue Management Actions by Finding Category Based on Original Due Date
As of February 15, 2024

Finding Category	Not Due			0-3 Mos			3-6 Mos			6-12 Mos			1-2 Yrs			2-3 Yrs			> 3 Yrs			Total
	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	
UConn:																						
Business Process Improvement	2	1								1						2	1		2	2		11
Documentation		1											1									2
Governance											1											1
Policy													1			1	1			1		4
Regulatory Compliance								1							1	2						4
Security		1	12			1				1	2		3							6		26
Segregation of Duties		1					1															2
Technology													1									1
Training										2	1											3
UConn Total	2	4	12			1	1	1		3	3	2		6	1	5	2		2	9		54
UConn Health:																						
Business Process Improvement	1				3					3	1			3					2	1		14
Documentation		1			1					1			1	1					3			8
Management Oversight	1	1			1					1			1							1		6
Monitoring		4				1				1						1				3		10
Physical Security of Assets													1									1
Policy					2					1			1			1			4	4		13
Regulatory Compliance		1			2					1	1					1			1			7
Security					1	2				1	1				1	1	3		4			14
Technology													1			1			3	5		10
Training	1	1																				2
Use of Resources													1						1	3		5
UConn Health Total	3	8			10	3				4	7	1	2	8	1		5	3	11	19	5	90
UConn & UConn Health Total	5	12	12		10	4	1	1		7	10	3	2	14	2	5	7	3	13	28	5	144

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 7, 2024

Status of Audit Observations
Trend Analysis of Monthly Balances of Open Management Actions
As of February 15, 2024



Analysis:

The effective collaboration between UConn and UConn Health and AMAS reflects a continued commitment to resolving outstanding open actions, as depicted in the downward trend in the above line graph minus the upticks for new required management actions.

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 7, 2024

Status of Audit Observations
Management Actions Closed By Functional Areas And Risk Level
For the Period December 1, 2023 to February 15, 2024

Functional Area	Implemented			Recommendation Moved to / Included in Another Audit			Audited Area Added in Subsequent Annual Plan			Total
	L	M	H	L	M	H	L	M	H	
UConn:										
UC Athletics							1			1
UC Controller		1								1
UC President's Office		1								1
UC Procurement					1					1
UC School of Law	1									1
UConn Total	1	2			1		1			5
UConn Health:										
UCH CFO	1	1								2
UCH Controller	1									1
UCH JDH Administration		1								1
UCH JDH Quality and Patient Services	1									1
UCH School of Dental Medicine	4	2								6
UCH School of Medicine			1							1
UConn Health Total	7	4	1							12
UConn & UConn Health Total	8	6	1		1		1			17

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 7, 2024

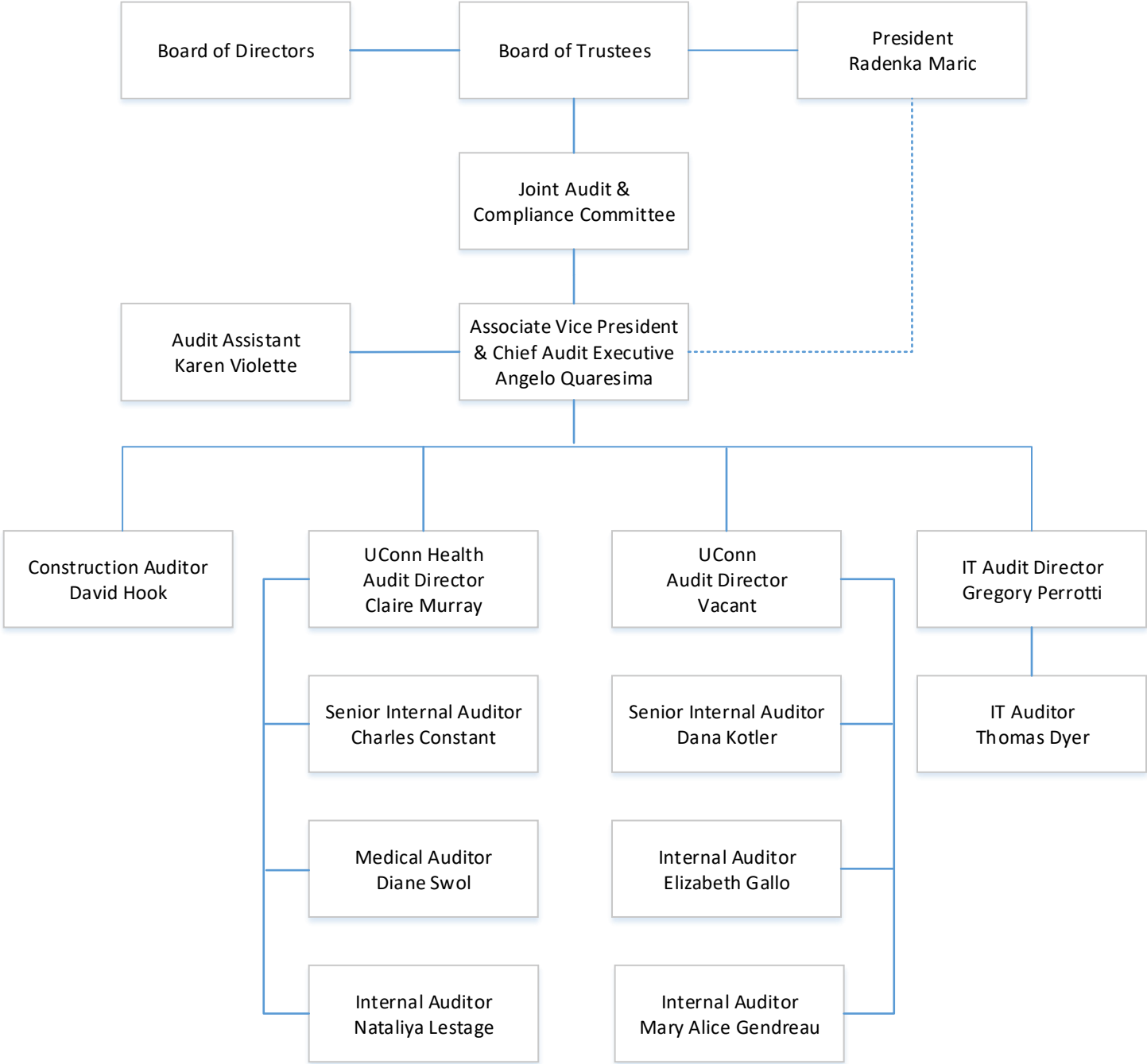
Status of Audit Observations
Risk Level Descriptions

The description of the risk levels identified in this report is based on the following methodology. Observations are ranked based on an analysis of the likelihood and impact of a control or process failure. Considerable professional judgment is used to determine the risk ratings. Accordingly, others could evaluate the results differently and draw different conclusions. The risk levels provide information about the condition of risks and internal controls at one point in time. Future changes in environmental factors and personnel actions may significantly impact the risk ratings.

Low	Observation has a low probability of occurring. Preventive controls do not exist but detection and mitigating controls exist. Minimal exposure that will not typically lead to a material error and corrective action may lead to improvements in efficiencies and effectiveness. The issues identified may include: • Noncompliance with internal policies • Lack of internal policy that is not mandated by federal and state requirements • Minimal financial losses • Minor operational issues
Moderate	Observation is likely to occur or has occurred. Preventive and detection controls do not exist but mitigating controls exist. Exposure that requires priority attention because the observation has or may result in: • More than minimal financial losses or fraud or theft of resources • Noncompliance with laws and regulations or accreditation standards • Ineffective internal policy or practice • Reputation damage • Negative impact to audit area under review, which includes continuity, security and privacy issues • Safety and health concerns
High	Observation has a high probability of occurring or has occurred at a high rate. Preventive, detection and mitigating controls do not exist. High impact exposure that requires immediate attention because the observation has or may result in: • Substantial financial losses or fraud or theft of resources • Noncompliance with significant laws and regulations • Serious reputation damage • Negative impact to systemwide operations, which includes continuity, security and privacy issues • Significant safety and health concerns

ATTACHMENT 3.3

Office of Audit and Management Advisory Services



January 12, 2024

ATTACHMENT 4.1

Joint Audit and Compliance Committee JACC
Significant Compliance Activities
December 2023 – February 2024

7 Elements of an Effective Compliance Program

1 – Standards of Conduct, Policies, Procedures

2 – Leadership and Authority

3 – Education and Development

4 – Monitoring and Auditing

5 – Reporting and Investigations

6 – Response and Prevention

7 – Accountability and Incentives

Significant Compliance Activities – Office of University Compliance (OUC)

Program Element

To date, OUC has received 22 reported concerns in 2024 including 13 from the Storrs or regional campuses, and 9 from UConn Health.



Annual University Compliance and Ethics Training launched on January 25, 2024 for UConn Storrs and Regional Campus employees, and on February 1, 2024 for UConn Health employees. Training includes information on the University's Code of Conduct, the Guide to the State Code of Ethics, as well as information on the FERPA policy, The Drug-Free Schools and Communities Act, and Accessible Course Design. OUC created a Manager's Chatter that provided information specific to managers and supervisors on ways to support compliance with Annual Compliance and Ethics Training.



Educational compliance materials (11) were developed and disseminated to the UConn and UConn Health communities on topics such as Access Controls in Student Information Systems (Privacy/FERPA), University Brand Standards, Conflicts of Interest in Hiring, and Policy Approval Workflows in the Policy Manager system.



OUC hosted two live "State of Compliance" educational events over Webex on the Gift Rules within the State Code of Ethics (December 2023; 33 attendees) and on University Brand Standards (February 2024).



OUC launched an [updated website](#) in January 2024



A customized Policy Manager Advanced User Training is in the final stages of development and will launch soon.



The Senior Policy Council (SPC) met on December 18, 2023 and approved several new and revised policies, including the new policy on Modified Duties for Faculty Due to Life Events and the revised Policy on Media and Mass Communication (previously named "Policy on Communication with External Media"). The SPC also decommissioned the Policy on Alcohol and Other Drugs as of 12/19/23. Standards of conduct that prohibit the unlawful possession, use or distribution of illicit drugs and alcohol already exist at UConn and UConn Health and cover all University students and employees.

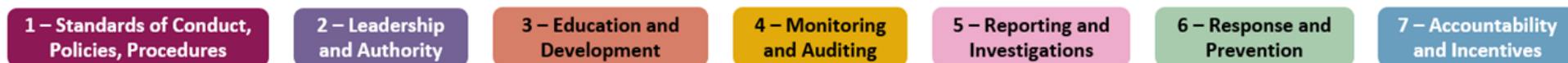


Electronic approval workflows for standards documents are under development and are being applied in Policy Manager to automate timely and collaborative review among stakeholders.



**Joint Audit and Compliance Committee JACC
Significant Compliance Activities
December 2023 – February 2024**

7 Elements of an Effective Compliance Program



Significant Compliance Activities – Office of University Compliance (OUC)	Program Element
---	-----------------

OUC has launched a Policy Manager outreach campaign at UConn Health meeting with departments to review policy manuals for accuracy and completion, advanced user access permissions, etc. This outreach to date includes Pharmacy, Information Technology, Finance, Facilities, Human Resources, Office of the General Counsel and Pathology and Laboratory Medicine. As new programs are being built, OUC is engaging in outreach to ensure (hundreds of) new program standards are migrated to Policy Manager—this includes the Bone Marrow Transplant and Wound Centers as well as the UConn Health Home Infusion Pharmacy Services.



OUC updated educational materials on FERPA for New Student Orientation targeted towards students and family members to provide information on accessing the FERPA Designee Pin Page and creating delegate access to their education records.



OUC was instrumental in finalizing a Data Sharing Agreement for the State of Connecticut longitudinal data system known as P20 WIN (Preschool through 20 Workforce Information Network), by which data from multiple state agencies are matched to address critical policy questions.



THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT 4.2

Healthcare Compliance, Privacy & Integrity Program – Summary Dashboard

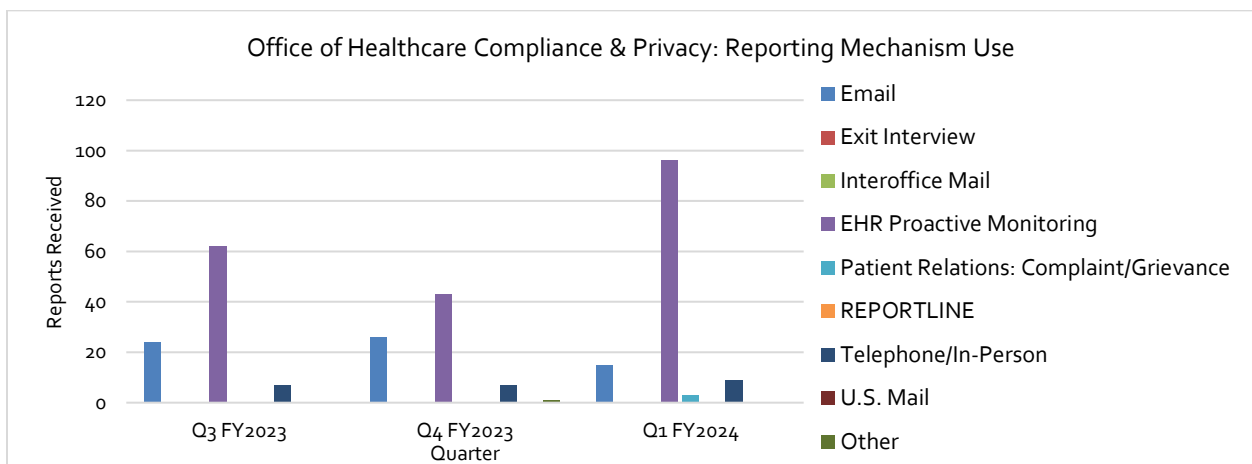
JACC, March 7, 2024

1. Policies, Procedures, and Standards of Conduct	
Program Policies	Of twenty-six (26)* current OHCP policies: - Six (6) overdue for approval; currently under review for revision or retirement - Twenty (20) not yet due for review and approval * One (1) OHCP policy approved for retirement, bringing the total from 27 reported last quarter to 26 reported this quarter.

2. Oversight	
Healthcare Compliance & Privacy Committee	- Committee meeting February 29, 2024. - Developing/evolving meaningful dashboard metrics and establishing proactive, transparent, and collaborative approaches to identifying and mitigating healthcare compliance and privacy related risks.
Office of Healthcare Compliance & Privacy	Compliance Specialist (vacancy): Revised position description completed with Human Resources; posting under development. Specialist – Healthcare Compliance & Privacy – ACO Compliance (vacancy): Additional resource approved to dedicate expertise and support to UConn Health’s participation in the Signify Health Accountable Care Organization as of January 1, 2024; posting under development.

3. Education & Training	
Annual Mandatory Training	- Launched January 31, 2024, as one course comprised of three modules: (1) University Compliance, (2) Healthcare Compliance & Privacy, (3) Information Technology (IT) Security - Due March 31, 2024
Board Education	The OHCP provided updated content to the Office of University Compliance for inclusion in this year’s annual Board training materials.

4. Reporting & Communication



NOTE: As of January 1, 2024, the OHCP began consolidating all investigation-related data into a single, centralized database. With data validation and reconciliation underway to ensure accuracy, database reporting is paused.

Healthcare Compliance, Privacy & Integrity Program – Summary Dashboard

JACC, March 7, 2024

Complete calendar year 2023 data and Q3FY2024 data will be available and reported to the JACC in June 2024. All reporting mechanisms remain active and monitored.

5. Auditing & Monitoring	
Office of Healthcare Compliance & Privacy (OHCP) Work Plan	Of the 12 projects on the Interim Compliance Auditing and Monitoring Plan, three (3) remain open with expected completion by Mar. 31, 2024, and two (2) have been postponed indefinitely to accommodate other priorities; these areas will be re-evaluated as part of the OHCP Healthcare Compliance & Privacy Risk Assessment. Of the seven (7) completed projects, no significant systemic issues were identified.

Government Post-Payment Audits Jan. 1, 2023 – Dec. 31, 2023	Records Requested	\$ at Risk	Records Pending	Records Denied	\$ Recouped to Date
RAC – JDH	164	\$1,398,775	38	11	\$25,727
RAC – UMG	130	\$199,997	1	6	\$2,400
MAC – Inpatient Psychiatry - Noridian Special Review	2	\$204,796	0	0	\$0
TPE – Single Physician: Chest X-Ray, Two Views	12	\$129	12	0	\$0
QIO – High Weighted DRG	5	\$147,321	0	0	\$0
CERT	5	\$152,374	0	1	\$20,036

EXPLANATION: The government contracts various post-payment audit programs to detect and correct improper payments due to billing, coding, documentation, and other types of errors. For each reviewed encounter/payment ("Record"), the total number of records requested comprises the "Records Requested;" Records identified as having an error comprise the "Records Denied." For each reviewed Record, the originally paid dollars comprise the "\$ at Risk" amounts; dollars taken back from that pool due to an identified error comprise the "\$ Recouped to Date" amounts.

Recovery Audit Contractor (RAC) – Represents ongoing audits performed by a regionally assigned Medicare program contractor tasked with identifying over- and underpayments made by Medicare Part A and Part B.

Medicare Administrative Contractor (MAC) – Represents ongoing audits performed by a private healthcare insurer awarded a geographic jurisdiction to process Medicare Part A and Part B (A/B) medical claims or Durable Medical Equipment (DME) claims for Medicare Fee-For-Service (FFS) beneficiaries.

Targeted Probe and Educate (TPE) – Represents a defined audit performed by a Medicare Administrative Contractor for a specific topic based on patterns of claims denials and appeals.

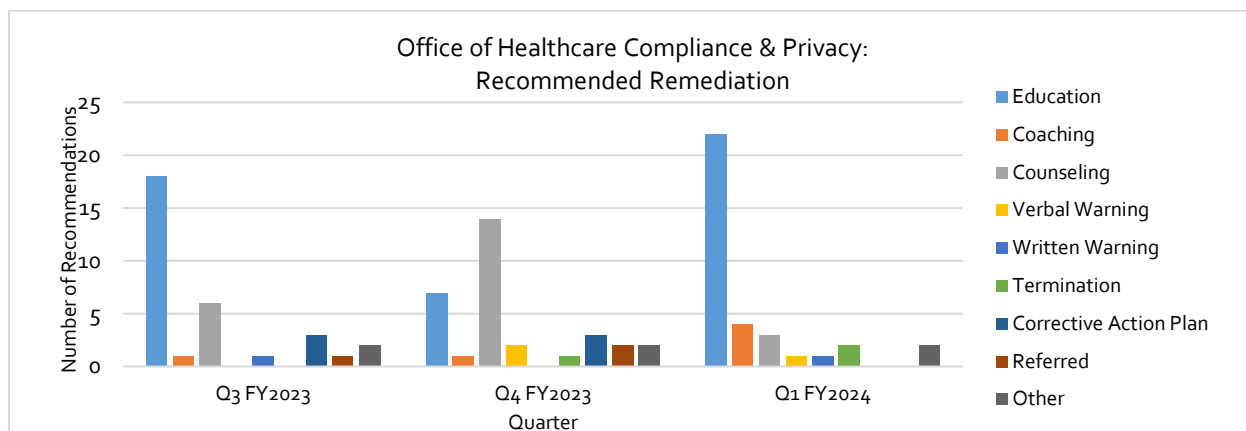
Quality Improvement Organization (QIO) – Represents a defined audit performed by a CMS-designated group of health quality experts, clinicians and consumers tasked with improving the effectiveness, efficiency, economy, and quality of services delivered to Medicare beneficiaries.

Comprehensive Error Rate Testing (CERT) – Represents ongoing audits performed by a CMS contractor to measure the error rate of improper Fee-for-Service payments for failure to meet Medicare requirements for coverage, coding, and billing rules (or failing to provide medical records for an initiated audit).

Healthcare Compliance, Privacy & Integrity Program – Summary Dashboard

JACC, March 7, 2024

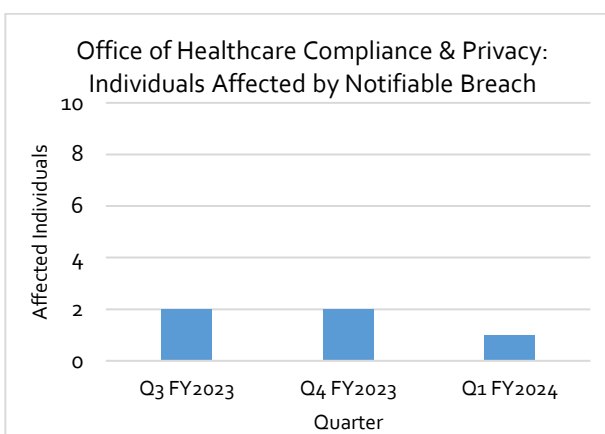
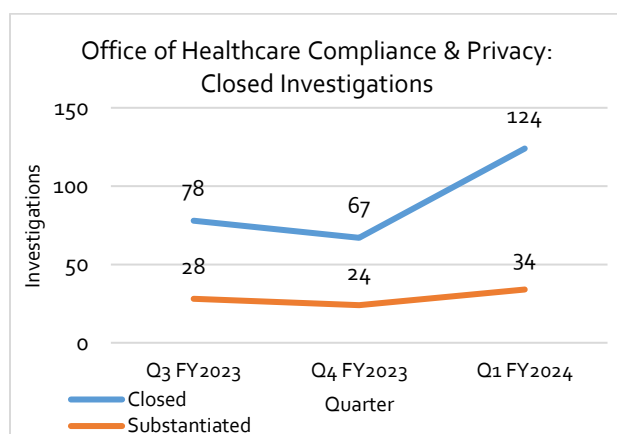
6. Enforcement & Discipline



NOTE: As of January 1, 2024, the OHCP began consolidating all investigation-related data into a single, centralized database. With data validation and reconciliation underway to ensure accuracy, database reporting is paused. Complete calendar year 2023 data and Q3FY2024 data will be available and reported to the JACC in June 2024.

7. Response & Prevention

Compliance & Privacy Risk Assessment and OHCP Work Plan Development	OHCP Risk Assessment meetings completed as of February 13, 2024. Draft OHCP Risk Assessment findings to be reported to the UConn Healthcare Compliance & Privacy Committee for comment prior to drafting the FY2025 OHCP Annual Work Plan, which will be presented to the JACC along with the OHCP Risk Assessment in June 2024.
UConn Health – Identity Theft Prevention Program (Red Flags Rules)	- A University-wide Program governed by a single charter with the CFO as the executive sponsor. - Committee consists of UConn and UConn Health members with separate stakeholder groups to respond to incidents at the respective institutions. - UConn Health identified its committee members; first meeting of the oversight committee to be scheduled.



NOTE: As of January 1, 2024, the OHCP began consolidating all investigation-related data into a single, centralized database. With data validation and reconciliation underway to ensure accuracy, database reporting is paused. Complete calendar year 2023 data and Q3FY2024 data will be available and reported to the JACC in June 2024.

ATTACHMENT 4.3

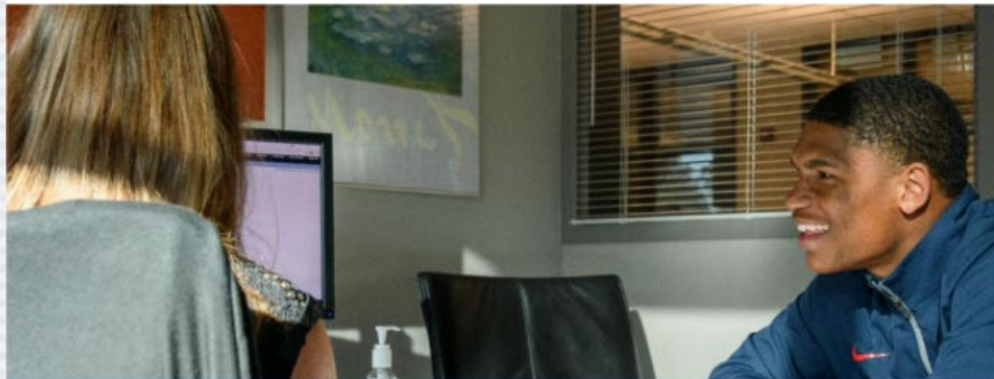
COMPLIANCE CHATTER

Manager Series



This is a companion series to our Compliance Chatter, providing managers and supervisors guidance and resources to support our workforce.

This Week's Topic: Tips for Access Controls in Student Information Systems



Student Information Systems and FERPA

Under the [University's FERPA policy](#), UConn employees have an obligation to protect student information. Many of us use systems like Student Admin, Nexus, HuskyCT and Maxient in our everyday work, where student information is right at our fingertips. As a reminder we may only access student information from electronic systems if it is necessary to do our jobs. We should also take appropriate steps to safeguard student information.

[Contact the University's Privacy Officer](#) with any questions.

Things You Can Do Right Now

Here are a few things you can do right now if you have staff with access to student information in electronic systems.

- Have staff complete [online FERPA training](#) before providing access and include it as part of your onboarding process moving forward.
- After completing training, staff should sign a Confidentiality Agreement. Contact privacy@uconn.edu for a template you can use.
- Ensure staff access is tied to their University position rather than an individual in order to align with job responsibilities.
- Staff should only be granted the minimum level of access necessary in order to perform their jobs.

- Ensure that removing access for any staff who have separated or changed positions is a standard part of your process.
- Review your student information system regularly for appropriate staff access and levels of access.
- Share this information sheet with your staff so they know the expectations around accessing and safeguarding student information.

ACCESSING STUDENT INFORMATION ONLINE

Many of us use systems like Oasis, Student Admin, Nexus, HuskyCT, and Maxient in our everyday work, where student information is right at our fingertips. Here are some important steps to safeguard student information.

	COMPLETE FERPA TRAINING AND REVIEW THE UNIVERSITY'S FERPA POLICY BEFORE USING ANY STUDENT INFORMATION SYSTEMS.
	SIGN THE CONFIDENTIALITY AGREEMENT PROVIDED BY YOUR DEPARTMENT OR UNIT.
	REMEMBER TO ONLY ACCESS THE MINIMUM NECESSARY INFORMATION TO COMPLETE YOUR JOB OR TASK.
	CONTACT THE UNIVERSITY'S PRIVACY OFFICER WITH ANY QUESTIONS OR CONCERNS: PRIVACY@UCONN.EDU .

PRIVACY.UCONN.EDU
COMPLIANCE.UCONN.EDU

UConn | UNIVERSITY OF CONNECTICUT
UNIVERSITY COMPLIANCE

Additional Resources



Explore More Topics



privacy.uconn.edu



ferpa.uconn.edu

UConn
UNIVERSITY COMPLIANCE

INDIVIDUAL RESPONSIBILITY • INSTITUTIONAL SUCCESS

Report a Concern



Contact Us

COMPLIANCE CHATTER

Winter Series



Providing compliance reminders and resources.

This week's topic: University Brand Standards, the Logo and Wordmark Policy, and a State of Compliance Event!



Brand Standards

In our various roles as UConn employees, many of us are responsible for the creation of promotional materials such as brochures or newsletters, the design of UConn webpages, and/or the customization of giveaways or clothing to promote our programs and departments.

It is important to ensure that we use wordmarks, promotional items, websites, and other communications to best support and amplify the UConn brand.

The UConn brand reflects the core values of the institution. By presenting them in one uniform voice, we can ensure cohesive and consistent communications that strengthen our brand and avoid inconsistencies.

[Learn More About UConn Brand Standards](#)

University Logo and Wordmark Use

The UConn wordmark is the official logo of the University, and is what is most strongly associated with the UConn brand. In order to be effective, all usage of the logo must be consistent and accurate, and as such, coordinated through University Communications.

It is important to be aware of the standards around use of the UConn wordmark which include a minimum protected area around the wordmark and a minimum size.

Wordmark downloads, as well as guidelines for placement and resizing [can be found here](#).

[View Additional Resources](#)

[Learn More](#)

State of Compliance:

University Brand Standards

Live Webex Event

[Register Now](#)



Wednesday,
February 21, 2024

12:30pm - 1pm

Join the Office of University Compliance and University Communications to learn more about the University Logo and Wordmark Policy, Brand Guidelines and associated resources.

UConn | UNIVERSITY OF CONNECTICUT
UNIVERSITY COMPLIANCE

UConn
UNIVERSITY COMPLIANCE

INDIVIDUAL RESPONSIBILITY • INSTITUTIONAL SUCCESS

[Report a Concern](#)



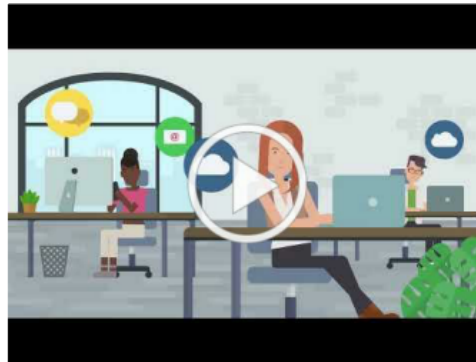
[Contact Us](#)

POLICY UPDATE

Policy Manager Approval Workflows

Policy Manager is designed to streamline and manage the review and approval processes for policies and other standards documents at UConn Health. Automated approval workflows facilitate the efficient creation, review, approval, and dissemination of organizational policies. Beginning with administrative standards in January, automated approval workflows will be applied to documents in Policy Manager.

Check out this clip to learn more!



Importance of Policy Manager Workflow Processes

Using Policy Manager for approval workflows is important for several key reasons.

Efficiency and Streamlining: The software streamlines the entire policy lifecycle, from creation to approval, by providing a centralized platform for collaborative editing, reviewing, and finalizing policies.

Regulatory Compliance: It ensures that policies align with regulatory standards, helping UConn Health comply with industry regulations, accreditation requirements, and legal obligations.

Transparency and Accountability: The software offers transparency in the approval process, providing a clear audit trail and ensuring accountability among stakeholders involved in policy creation and approval.

Internal Resource Guide and Best Practices

The Policy Team developed [a resource guide for stakeholders](#) involved in the review and approval process. The resource guide provides clarity regarding roles and responsibilities and outlines best practices for efficient policy review, editing, and approval. As workflows are finalized, stakeholders will be notified and the Policy Team will provide additional information and guidance.

Who can I contact with questions?

If you have questions or feedback about Policy Manager or policy process management, please email policy@uchc.edu.

Check out [previous editions of the UConn Health Policy Update](#) (scroll down on linked page) for more details on Policy Manager and the policy migration project.

[About Us](#) | [Contact Us](#) | [Join our LinkedIn Group](#)

Office of University Compliance | Individual Responsibility • Institutional Success

HEALTHCARE COMPLIANCE & PRIVACY MATTERS



Gift Considerations in Healthcare

There are key considerations to keep in mind regarding the acceptance or offering of gifts in the healthcare environment.

[Read More](#)



Annual Compliance Training Coming Soon

Annual Compliance Training will be assigned to you in your Saba Learning Center in late January 2024.

[Read More](#)

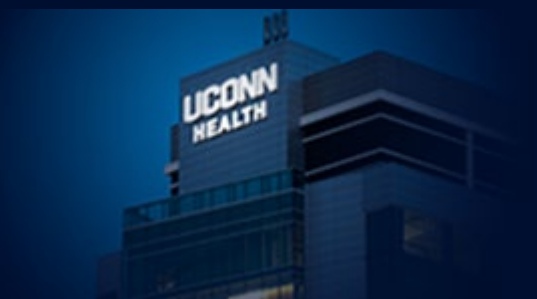


Office of Healthcare Compliance & Privacy
263 Farmington Avenue, Farmington, CT 06030

Phone: 860.679.6060 **Fax:** 860.679.1016

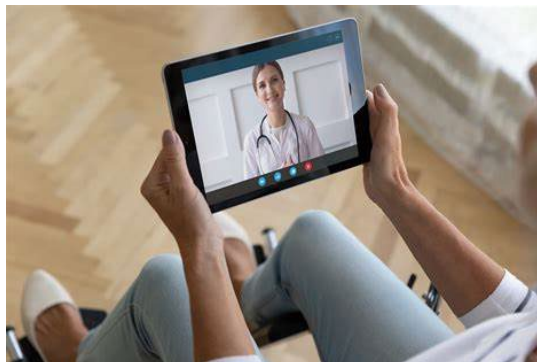
**UCONN
HEALTH**

HEALTHCARE COMPLIANCE & PRIVACY MATTERS



Telehealth Privacy Tips

With virtual healthcare visits becoming more popular, OHCP offers several privacy and security tips for both providers and patients to consider when engaging virtually with healthcare information.



[Read More](#)



DID YOU KNOW?

The HHS' Office for Civil Rights (OCR) announced its first ever settlement resolving a phishing attack investigation, which revealed a cybersecurity breach affecting nearly 35,000 individuals. [Read More](#)

Office of Healthcare Compliance & Privacy
263 Farmington Avenue, Farmington, CT 06030

Phone: 860.679.6060 **Fax:** 860.679.1016

**UCONN
HEALTH**

ATTACHMENT 5.1

University of Connecticut
Joint Audit & Compliance Committee Meeting
Public Session
March 7, 2024

UConn – Information Technology Services

Financials FY2024 Operating

State Appropriation and Tuition Budget and Forecasted Expenditures:

	Budget	<u>\$42.7M</u>
Forecasted Personal Services and Fringe Benefits		\$30.1M
Forecasted Operating Expenses		<u>\$12.6M</u>
Forecasted Carryforward		<u>\$ 0.0M</u>

In FY2024, an additional operating budget of \$0.7M was approved for ITS. Due to contractual increases not centrally funded for this fiscal year, ITS internally funded all base salary, cost of living adjustment, and merit increases at 4.5%, which totaled ~\$0.7M, effectively resulting in a \$0.0M increase to the operating budget.

Deferred maintenance funding remains at \$1.7M and wired access layer refresh cabling was funded at \$2.0M. The wired and wireless equipment for the access layer is now on an annual refresh schedule and was funded at \$1.0M.

Capital funding of \$1.0M was approved this year for Network (Core and Distribution) and Security investments.

Information Technology Staffing (as of 2/16/24)

- ITS has nine new open positions.
- There have been four new hires since November 21, 2023.
- There have been one new Special Payroll hires since November 21, 2023
- Since November 21, 2023, there have been three separations.

Major Outages (as of 2/16/2024)

<u>Outage Taxonomy</u>	<u># of Issues</u>	<u>Systems Affected</u>
Network Issue - Hardware	0	
Network Issue - Software	0	
Network Issue – Request Flood	0	
System Issue - Hardware	1	Research drive degradation.
System Issue - Software	1	Concur service outage.
Third Party	0	

Total # of Major Outages: 2

UConn – IT Projects Status (as of 02/16/24)

Project Name	Brief Project Description	Planned Budget	Actual Spend	Status	Rational for Yellow and Red Status	Expected Completion Date
WALR FY 2023 Phase 4	Upgrade all network equipment and wired access infrastructure for the University	\$2.000M	\$1.852M	YELLOW	Hardware deployment for School of Business, Hartford, delayed.	06/30/2024
WALR FY 2024 Facilities Operations /Cabling Phase 5	Upgrade cabling and related infrastructure for continued network access upgrades	\$2.000M	\$0.211M	GREEN	On schedule, on budget.	9/30/2024
Kuali – Upgrade to Cloud	Migrate university Kuali Financials system from on premise to Kuali cloud solution.	\$1.400M	\$1.053M	GREEN	On schedule, on budget.	3/31/2024

THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT 5.2

Joint Audit & Compliance Committee: March 7, 2024
UConn Health Information Technology Services
Public Session Key Takeaways

- **Financials FY2024 Q2: \$535,685 negative variance to budget.**
- **Staffing:**
 - **7 open positions**
 - **0 new positions**
- **Completed 27 projects between December – February 2024 or roughly 9 per month which is slightly below our rolling monthly average of 11/month.**
- **Of the 7 active projects listed in the IT Infrastructure – Security Program that remain:**
 - **2 Projects are in a Green status and on track**
 - **5 Projects are Yellow in a Watch status. Of these, 3 are related to our Network Refresh efforts and under a Watch status due to supply chain delays. All equipment has been received and we are now in the 18 month deployment activities and monitoring closely.**
- **One meetings of IT Governance have occurred to approve and prioritize major projects.**
- **Epic focus has been:**
 - **Delivery on key projects including implementations of: Bone Marrow Transplant Unit, MedMetrix (third party denials partner), Behavioral Health enhanced documentation & workflow tools, Social Determinants of Health questionnaire workflows in the hospital setting and Unite Us (third party with resources for patients requiring assistance based on Social Determinants of Health).**
 - **Priority work includes: Blood Bank Upgrade, Tele-sitter solutions, Financial Assistance module, Perfusion solutions to move from paper to electronic documentation and build in support of UConn Health Imaging LLC**

University of Connecticut
Joint Audit & Compliance Committee Meeting
Public Session
March 7, 2024

UConn Health – Information Technology Services

Financials FY2024 Q2 Operating

State Appropriation and Tuition Budget and Forecasted Expenditures:

Budget	\$16,173,562
Personal Services and Fringe Benefits	\$10,393,624
Purchased Services	\$5,779,938
FY24 Q2 Actual/Projected	<u>\$16,709,248/16,173,562</u>
Q2 Variance	(\$535,685)
FY24 Variance	(\$886,771)

Information Technology Staffing (as of 2/16/2024)

Open Positions, New Positions, Positions on Hold, Terminations, and the areas they represent.

1. Open Positions:
 - a. 7 Open Technology Positions
2. New Positions:
 - a. 0 new positions
3. Hold: none
4. Terminations: none

Outages (12/01/23 – 2/16/24)

Outage	# of Issues	Duration	Systems Affected	Remediation
1/22/2024 8:30am	1	2 hours	Cloverleaf Interface engine. Meraki routers that connect home users as well as off campus clinics.	A core network switch went down. Reboot the impacted router and connections were back on line before the 2 hour mark. Cloverleaf restore took 2 hours to complete.
2/6/2024	1	3 hours	Simsbury Clinic	Unplanned power outage in the Simsbury clinic taking systems offline. System came back up when Eversource resolved the street power issue.