University of Connecticut Board of Trustees
University of Connecticut Health Center Board of Directors

Joint Audit & Compliance Committee
Virtual Meeting

March 26, 2026

PUBLIC SESSION

Public Streaming Link (with live captioning upon request): https://techsupport.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.)

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AGENDA

University of Connecticut Board of Trustees
University of Connecticut Health Center Board of Directors

Joint Audit & Compliance Committee
Virtual Meeting

Thursday, March 26, 2026

10:00 am – 10:45 am - Executive Session / 10:45 am – 12:00 pm - Public Session

Public Streaming Link (with live captioning upon request): https://techsupport.uconn.edu/bot/

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AGENDA		
CALL TO ORDER		
EXECUTIVE SESSION		
PUBLIC PARTICIPATION		
Individuals who wish to speak during the Public Participation portion of the Thursday, March 26, meeting must do so 24 hours in advance of the meeting's start time (i.e., 10:00 a.m. on Wednesday, March 25) 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.		
Agenda Items	**Proposed Action**	**Attachment**
MINUTES OF THE PRIOR MEETING		
Minutes of December 11, 2025, Meeting	Approval	1.1
EXTERNAL AUDIT ACTIVITIES		
Status of External Audit Engagements	Update	2.1
CBIZ CPAs P.C. - UConn 2000 Infrastructure Program Agreed Upon Procedures Report for FYE June 30, 2025	Presentation	2.2
Approval to Extend the Appointment of Clifton Larson Allen, LLP (CLA) – UConn Health Audit Services	Approval	2.3
SIGNIFICANT INTERNAL AUDIT ACTIVITIES		
Status of Audit Assignments	Update	3.1
Status of Audit Observations	Update	3.2
AMAS Organizational Chart/Staffing	Update	3.3
AMAS Strategic Plan	Informational	3.4
COMPLIANCE ACTIVITIES		
Significant Compliance Activities	Update	4.1
HealthCare Compliance & Privacy Dashboard	Informational	4.2
HealthCare Compliance & Privacy Work Plan CY2026	Informational	4.3
Informational/Educational Items	Informational	4.4
INFORMATION TECHNOLOGY		
UConn	Update	5.1
UConn Health	Update	5.2
OTHER BUSINESS		
ADJOURNMENT		

NOTE: If you are an individual with a disability and require accommodations, please e-mail the Board of Trustees Office at boardoftrustees@uconn.edu prior to the meeting.

ATTACHMENT 1.1

ATTACHMENT 1.1

DRAFT MINUTES

University of Connecticut and UConn Health
Joint Audit and Compliance Committee

December 11, 2025
Virtual Meeting

Committee Members	Board of Trustees George Barrios, Mark Boxer, Andrea Dennis-LaVigne, Daniel Toscano UConn Health Board of Directors Francis Archambault, Jr., Rick Carbray, Jr.
University Staff	Andrew Agwunobi, Pamir Alpay, Donald Babcock, Kimberly Fearney, Nicole Gelston, Jeffrey Geoghegan, Kimberly Hill, Philip Hunt, Andrea Keilty, Stacy Koehler, Ted Laskaris, Radenka Maric, Margaret McCarthy, Rick McCarthy, Gregory Perrotti, Karen Preacher, Angelo Quaresima, Janel Simpson, Scott Simpson, David Wallace, Reka Wrynn
External Invitees	Katie Davis, Jamie Drozdowski, Darryn McGarvey, Suzanne Peters, Taylor Puuri, Beth West

Vice-Chair Boxer convened the Committee at 10:01 a.m.

1. Executive Session

   On a motion by Trustee Toscano, seconded by Trustee Dennis-LaVigne, the Committee voted unanimously to go into the 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:

   University Staff: Agwunobi, Alpay, Babcock, Fearney, Gelston, Geoghegan, Hill, Hunt, Keilty, Koehler, Maric, M. McCarthy, Perrotti, Preacher, Quaresima, J. Simpson, S. Simpson, and Wrynn.

   Committee members: Archambault Jr., Barrios, Boxer, Carbray Jr., Dennis-LaVigne, and Toscano.

The following University staff were in attendance for part of the Executive Session: Babcock, Laskaris, R. McCarthy, and Wallace.

The Executive Session ended at 10:47 a.m., and the Committee returned to the Open Session at 10:48 a.m.

2. Public Participation

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

3. Minutes of September 25, 2025, Meeting

On a motion by Director Carbray Jr., seconded by Trustee Dennis-LaVigne, the Committee voted to unanimously approve the minutes of the September 25, 2025, meeting.

4. External Audit Activities

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

Darryn McGarvey and Taylor Puuri of Clifton Larson Allen, LLP (CLA) presented their audits of UConn Health's John Dempsey Hospital, UConn Medical Group & Finance Corporation Financial Statements for Fiscal Year Ended June 30, 2025.

Katie Davis and Beth West of James Moore & Co (JMC) presented their Independent Accountants' Report on the Application of Agreed-Upon Procedures performed on the Athletics Program as required by the NCAA for Fiscal Year Ended June 30, 2025.

Jamie Drozdowski of the Auditors of Public Accounts presented the UConn and UConn Health Annual Comprehensive Financial Reports for Fiscal Year Ended June 30, 2025.

5. Significant Internal Audit Activities

Mr. Quaresima provided an update on the status of internal audits. The Committee reviewed and accepted four audit reports. The Committee was also updated on the status of internal audit observations as well as an updated AMAS Organizational Chart/Staffing.

Mr. Quaresima provided the committee with the Association of College and University Auditors Kick Starter – Time and Effort Reporting developed by AMAS for their information.

6. Compliance Activities

Suzanne Peters, University Director of Student Financial Aid Services, gave a presentation regarding Financial Aid Compliance and Impacts of Federal Spending Bill.

Associate Vice President and Chief Compliance Officer Fearney presented the Committee with an update on significant compliance activities, including the Office of University Compliance Annual Report and HealthCare Compliance & Privacy Dashboard, and provided several informational/educational items.

7. Information Technology Updates

   UConn Interim Chief Information Officer Laskaris provided an update on UConn information technology activities.

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

8. Other Business

   The JACC meeting schedule for the calendar year 2026 was provided to the Committee.

9. Adjournment

   On a motion by Trustee Dennis-LaVigne, seconded by Director Carbray Jr., the Committee voted unanimously to adjourn the meeting. The Committee adjourned at 11:38 a.m.

   Respectfully submitted,
   Gregory Perrotti

ATTACHMENT 2.1

ATTACHMENT 2.1

University of Connecticut Board of Trustees
University of Connecticut Health Center Board of Directors

Joint Audit & Compliance Committee
March 26, 2026

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 UConn Health's John Dempsey Hospital, UConn Medical Group, & Finance Corporation Financial Statements	FY 26 No Activity	FY 25 Issued 11/20/25, 11/20/25 & 11/20/25	No Recommendations Reported		
James Moore & Co	UConn Athletics	Annual NCAA agreed upon procedures performed on all revenues, expenses, and capital expenditures for the Athletics Program	RFP Underway	FY 25 Issued 12/1/25	No Recommendations Reported		
CBIZ CPAs P.C. (formerly 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 Statues (CGS)	RFP Underway	FY 25 Issued 3/10/26	2	0	2
Pharmacy Consultants, Inc. (DBA 340B Compliance Partners)	UConn Health	Mock audits of UConn Health's 340B Drug Pricing Program covered entities recommended by Health Resources and Services Administration	CY 25 Underway	CY 24 Issued 2/13/25, 1/29/25 & 1/30/25	8	8	0
State Auditors	UConn & UConn Health	Annual audit of Federal Funds required under the Federal Single Audit Act (SWSA)	FY 25 Underway	FY 24 Issued 3/27/25	No Recommendations Reported		
State Auditors	UConn	Annual audit of financial statements included in the Annual Comprehensive Financial Report (ACFR)	FY 26 No Activity	FY 25 Issued 12/5/25	No Recommendations Reported		
State Auditors	UConn Health	Annual audit of financial statements included in the Annual Comprehensive Financial Report (ACFR)	FY 26 No Activity	FY 25 Issued 12/5/25	No Recommendations Reported		
State Auditors	UConn	Departmental statutory required audit (CGS Sec 2-90)	FYs 24 & 25 Underway	FYs 22 & 23 Issued 6/16/25	7	0	7
State Auditors	UConn Health	Departmental statutory required audit (CGS Sec 2-90)	FYs 23 & 24 Underway	FYs 21 & 22 Issued 11/9/23	12	2	10

ATTACHMENT 2.2

ATTACHMENT 2.2

University of Connecticut

AUP Results For Year Ending June 30, 2025

March 26, 2026

This information is proprietary and confidential and is solely for the use of the above-named organization including management and those charged with governance unless permission for use is otherwise granted

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 and our partnership.

Your Engagement Leadership Team



Patrick Quinn, CPA

Collaborating Partner

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Brian Sullivan, CPA, MSA

Engagement Leader

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Diane Morrison, CPA, CFE

Specialist

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Agreed-Upon Procedures Process and Results

Review of key procedures and the report

- Procedures
- Appendices

Agreed-Upon Procedures Process and Results

Testing Population Summary

Expenditure Testing

Expenditures and Reimbursements Tested	$ 97,816,102
% of FY25 Expenditures Tested	85%
# of Transactions Tested	166
Exceptions noted on Expenditure Testing	$ 23,800

0.02%
Exceptions as a % of Total Expenditures & Reimbursements Tested

Contract Testing

Initial Contracts Tested	$ 185,718,114
% of Initial Contracts Tested	100%
# of Initial Contracts Tested	12
Exceptions noted on Initial Contracts Testing	$ 0

0.00%
Exceptions as a % of Total Initial Contracts Tested

Change Order Testing

Change Orders Tested	$ 7,453,867
% of Change Orders Tested	88%
# of Change Orders Tested	33
Exceptions noted on Change Orders Testing	$ 34,815

0.47%
Exceptions as a % of Total Change Orders Tested

Testing for UConn (Storrs and Regional) and UConn Health are aggregated for the above summary purposes. Please refer to Appendix A and Appendix B of the UConn 2000 AUP Report for the full details.

Agreed-Upon Procedures Process and Results

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 7a** – One project in which the contractor was unable to produce evidence of the performance and payment bond invoice for approximately $940.
- **Expenditure Testing – Procedure 7b** – Two instances where the contractor was unable to produce insurance invoice support totaling approximately $22,300.
- **Expenditure Testing – Procedure 7c –** One instance where a job cost report was not reconciled to current year fiscal billings by approximately $110.
- **Expenditure Testing – Procedure 7d –** Two instances of duplicate charges totaling approximately $440.
- **UConn Contract Testing – Procedure 16** – Two exceptions where the cost of safety was incorrectly included resulting in a total difference of approximately $4,000.
- **UConn Health Contract Testing – Procedure 16** – Exceptions on six change orders for approximately $25,000 were identified.
- **UConn Health Contract Testing – Procedure 16** – Three Potential Change Orders that did not have backup support totaling approximately $9,000.
- **UConn Health Contract Testing – Procedure 17** – Four exceptions which netted to $815.

Discussion Points

Current Year Discussion Points	
Observation	**Suggestion Action**
Given the use of multiple platforms and varying functionality across departments, it remains challenging for teams to perform all applicable steps efficiently and consistently. We observed departments utilize the project tracking system differently. Certain departments are not utilizing the full electronic workflow feature, which could lead to miscommunications and an inconsistent audit trail for approvals.	Management should continue efforts to transition all departments to a single centralized platform (e.g., Unifier) to streamline processes and improve data accuracy.

Discussion Points

Prior Year Discussion Points	
Observation	**Current Status**
UConn Health currently does not maintain a listing of approved labor rates.	While this was a recurring note during our 2025 testing, UCH management indicated they are planning to institute a process so an approved wage rate sheet will be available for each project moving forward.

Thank you! Questions?

We welcome feedback on how we can improve our service and collaboration with you

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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, 2025

UNIVERSITY OF CONNECTICUT

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

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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, 2025 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 20 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.

CBIZ CPAs P.C.

March 10, 2026
Boston, Massachusetts

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 are as follows:

Expenditure Testing:

Procedure:

1. Obtain a report of total UConn 2000 general obligation bond expenditures by project from UConn for Fiscal Year June 30, 2025. To ensure completeness, this report will also include non-UConn 2000 funded expenditures for Fiscal Year June 30, 2025 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 from the UConn management team for Fiscal Year June 30, 2025. The report included non-UConn 2000 funded expenditures for Fiscal Year June 30, 2025 on projects where any amount of UConn 2000 general obligation bond fund expenditures were present. We observed that when an invoice for work 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. There were 22 construction projects that met this criteria and 3 capital equipment groups/projects. See Appendix A for this listing.

Procedure:

3. For the construction projects selected in Procedure 2, obtain a report of inception-to-date expenditures. Additionally, obtain the Board of Trustees (“BoT”) budget approval for each construction project. Compare the total expenditures to the BoT approved budget; if expenditures exceed the BoT budget, this is an exception.

Result:

3. We noted 22 construction projects that were selected in Procedure 2. For each selected construction project, a report of inception-to-date expenditures was obtained and compared to the Board of Trustees approved budget. All projects were within the BoT approved budget.

Procedure:

4. For projects selected in Procedure 2, aggregate duplicate e-doc numbers per project and select all expenditures greater than $100,000, including expenditure transactions where offsetting credits reduce the aggregated transaction below $100,000. For projects without any expenditures greater than $100,000, select the highest dollar value expenditure.

Result:

4. 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, including expenditures where offsetting credits reduced the aggregate transaction below $100,000. For any projects without any expenditures greater than $100,000, the highest dollar value was selected. There were 144 expenditures that met these parameters.

Procedure:

5. For all expenditures selected in Procedure 4, 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:

5. We identified the expenditures as follows: Of the 144 expenditures that met the parameters of Procedure 4, 125 were PREQ, 5 were IB, 7 were DI, 3 were GLT and 4 were DVCA. We did not identify any expenditures that were coded as JV.

Procedures:

6. For all selected expenditures in Procedure 5 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 $5.00, 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 6.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.

Results:

6.

a. We located the corresponding transaction within the HuskyBuy procurement and payment system for each of the 125 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 number, invoice date and invoice amount 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 6.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:

7. For all selected expenditures in Procedure 6 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:

7.

a. We identified 83 expenditures from Procedure 6 that were governed by AIA contracts. We obtained documentation that support the actual costs of the contractor's performance and payment bonds. There was one project in which the contractor was unable to produce the performance and payment bond invoice support for approximately $940. UConn management has indicated the University expects a subsequent credit for the bond amount will be applied to the project's next application for payment. No other exceptions identified.

b. We obtained documentation supporting actual costs of insurances charged and compared to the amounts billed and identified two exceptions. There were two projects in which the contractor was unable to produce the insurance invoice support totaling approximately $22,300. UConn management has indicated the University expects subsequent credits for the insurance amounts will be applied to the project's next application for payment. No other exceptions identified.

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 identified one job cost report that was provided as of July 31, 2025. This job cost report was unable to be reconciled to billings, with the job cost report being approximately $110 less than the billings. No other exceptions identified.

d. We examined the job cost reports obtained as part of Procedure 7.c and identified two duplicate charges totaling approximately $440. UConn management has indicated the University expects to receive a credit for these amounts on future billings. No other exceptions were noted.

Procedures:

8. For all selected expenditures in Procedure 5 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 8.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 8.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":

1. Obtain the official reimbursement letter and verify the reimbursement has been authorized by the UConn Health Controller or another authorized designee.

2. Obtain the reimbursement summary which lists the individual expenditures being reimbursed and obtain the detailed supporting backup.

a. For expenditures to an external third party, select all individual expenditures greater than $100,000, locate the related invoice within the detailed supporting backup and a) verify addressee of the supporting invoice for evidence the invoice is addressed to UConn Health, the University of Connecticut or UConn, and b) compare the Vendor and Invoice Amount to the amount per the summary, noting certain projects are allocated to multiple funding sources. In instances of multiple funding sources, verify whether there is an allocation included within the detailed supporting backup, and compare the allocated amount submitted for reimbursement to the amount per the summary.

b. For expenditures to an internal source, select all individual expenditures greater than $100,000 and compare the amount per the supporting documentation to the amount per the summary.

Results:

8.

a. For all selected expenditures, which totaled 19, 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 15 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 8.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 4 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 8.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 identified 4 DVCA transactions that specified reimbursement to UConn Health in the "Entry Description".

1. For the DVCA transactions, the reimbursement letter was viewed for authorization by the UConn Health Controller or another authorized designee.

2. For each DVCA transaction, the reimbursement summary and detailed supporting backup was obtained.

a. For the 22 external transactions over $100,000, we verified the supporting invoice was addressed to UConn Health, the University of Connecticut, or UConn. We also compared the vendor and invoice amount to the summary without exception. For invoices that had multiple funding sources, we verified if there was an allocation within the detailed supporting backup and compared the allocated amount to the summary without exception.

b. We did not identify any internal transactions over $100,000.

Procedures:

9. For selected expenditures in Procedure 8 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 9.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 9.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 9.a.

Results:

9. We identified 1 expenditure in Procedure 8 that was supported by a DI e-doc that specified "management fee" or "labor allocation" 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 9.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 9.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 9.a noting no exceptions.

Contract Testing:

Procedure:

1. Obtain a report of total UConn 2000 general obligation bond expenditures by project for Fiscal Year June 30, 2025 from UConn. To ensure completeness, this report will also include non-UConn 2000 funded expenditures for Fiscal Year June 30, 2025 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, 2025 from the UConn management team. This report included non-UConn 2000 funded expenditures for Fiscal Year June 30, 2025 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 20 projects where a construction contractor has been engaged. Construction contracts for 11 of the identified projects were initiated in the current fiscal year which will be tested in Procedures 4 - 9 and Procedures 10 - 19, and 9 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 “Electronic Workflow Approval” (“EWA”) for the contract.

Result:

4. For 11 of the construction projects identified in Procedure 3, we obtained a CAR or EWA 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. For 11 of the construction projects for which we obtained the CAR or EWA in Procedure 4, 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. For 11 of the construction projects for which we obtained the CAR or EWA in Procedure 4, 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.

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 HuskyBuy 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 HuskyBuy 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 HuskyBuy 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.

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 HuskyBuy as of the date of the analysis. If the identified amount from the CO Analysis exceeds the total from the Purchase Order screen in HuskyBuy, 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 HuskyBuy 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.

Result:

11. For the projects selected in 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 HuskyBuy based on the date the CO Analysis was completed. No items were identified in which the CO analysis exceeded the total from the Purchase Order screen in HuskyBuy; as such, Procedures 11.a and 11.b were not required.

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, 2025 resulting in 26 change orders. No exceptions noted. See Appendix B for listing of change orders selected.

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.

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 on allowable cost components used for changes in the work and compare the overhead and profit 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 and allowability under the contract. No exceptions identified.

Procedure:

16. Inspect the executed change order documentation to identify the subcontractor markups on allowable cost components used for changes in the work and compare the overhead and profit 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 and allowability under the contract. We identified two exceptions where the cost of safety, which is intended to be covered by overhead and profit markup, was incorrectly included resulting in a total difference of approximately $4,000. UConn management has indicated 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 then to the approved rates. No exceptions identified.

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. No exceptions identified.

Contract Testing – UConn Health:

Procedure:

1. Obtain the UConn Health DM/Equipment reimbursements in Expenditure Testing – UConn Procedure 8.d.ii., identify those projects having reimbursements of $500,000 or more. These are the in-scope projects.

Result:

1. We obtained the UConn Health DM/Equipment reimbursements in Expenditure Testing – UConn Procedure 8.d.ii. Four projects with reimbursements of $500,000 or more were identified. See Appendix A for further detail of the projects identified.

Authorized Budget Evaluation

Procedure:

2. Obtain the UConn Heath Reimbursement Detail report to identify the Construction Contract Number(s), UConn 2000 Fund Code(s) and Organization Code(s) associated with each in-scope project.

Result:

2. We obtained the UConn Health Reimbursement Detail report and identified the Construction Contract Number(s), UConn 2000 Fund Code(s) and Organization Code(s) for each in-scope project.

Procedure:

3. Obtain the Board of Trustees Capital Projects Budget List ("BoT Budget Report") for each in-scope project.

Result:

3. We obtained the Board of Trustees Capital Projects Budget List for each in-scope project.

Procedures:

4. Obtain the Ellucian Grant Inception to Date report(s) (ITD Report) for each in-scope project. Note that a project may have a single "Project-Level" ITD Report or several "Fund Code Level" ITD reports that aggregate to the Project Level values. In addition, a project may have an ITD report with a non-UConn 2000 Fund Code.

    a. Identify the total project budget by aggregating the "Adjusted Budget" figure on all related ITD Reports for the project. If the total project budget exceeds the Budget figure listed in the BoT Budget Report, this is an exception.

    b. Identify the total project spend by aggregating the "Activity" figure on all related ITD Reports for the project. If the total project spend exceeds the total project budget, this is an exception.

    c. For projects with multiple Fund Code Level ITD Reports, identify the reports with UConn 2000 Fund codes (as listed in the Reimbursement Detail report obtained in Procedure 2). If the fund-level spend exceeds the fund-level budget for any UConn 2000 fund code, this is an exception.

Results:

4. We obtained the Ellucian Grant Inception to Date report for each in-scope project.

    a. We identified the total project budget for all in-scope projects by aggregating "Adjusted Budget" figure on all related ITD reports. For each in-scope project, the total project budget did not exceed the Budget figure listed in the BoT Budget Report.

    b. We identified the total project spend by aggregating the "Activity" figure on all related ITD Reports for the in-scope projects. For each in-scope project, the total project spend for each of the in-scope projects was within the total project budget.

    c. Three of the four in-scope projects had multiple Fund Code Level ITD reports. For these three projects, we identified the reports with UConn 2000 Fund codes, noting that fund activity was within the UConn 2000 fund code.

Purchase Order ("PO") & Purchase Requisition ("PR") Approvals Evaluation

Procedure:

5. For each Fund code associated with an in-scope project, including any non-UConn 2000 funds identified in Procedure 4, obtain the Signature Authorization – Fund/Org Lookup (Signature Authorization) Reports.

Result:

5. We obtained the Signature Authorization – Fund/Org Lookup (Signature Authorization) Reports for all in-scope projects for both UConn 2000 and non-UConn 2000 funds noting no exceptions.

Procedures:

6. For each Construction Contract associated with an in-scope project, obtain the related documents listed below:

    a. The executed Contract or Agreement

    b. The Signature Authorization – Fund/Org Lookup (Signature Authorization Reports) for each UConn 2000 and non-UConn 2000 Fund code

    c. The HuskyBuy Campus Planning Purchase Requisition Workflow (PR Workflow), which applies to projects associated with Organization Code 61033

    d. The HuskyBuy Purchase Order Workflow (PO Workflow), which lists authorized PO approvers and dollar thresholds

    e. The Change Order Analysis

Results:

6. For each Construction Contract associated with in-scope projects, the related documents below were obtained without exception:

    a. The executed Contract or Agreement

    b. The Signature Authorization – Fund/Org Lookup for each UConn 2000 and non-UConn 2000 Fund

    c. The HuskyBuy Campus Planning PR Workflow for projects associated with Organization Code 61033

    d. The HuskyBuy PO Workflow

    e. The Change Order Analysis

Procedures:

7. For each Purchase Order relating to each Construction Contract associated with in-scope projects, obtain the related PO documents from HuskyBuy (HB):

    a. The PO Revision List

    b. The PO Summary, which is the current version of the PO

    c. The PO for each version of the PO listed on the PO Revision List (including “original”)

    d. The PO History for the current version of the PO

    e. The Purchase Requisition (PR) History for each PR

Results:

7. We obtained the following related PO documents from HuskyBuy for each Purchase Order relating to each Construction Contract associated with in-scope projects without exception:

    a. The PO Revision List

    b. The PO Summary, which is the current version of the PO

    c. The PO for each version of the PO listed on the PO Revision List (including “original”)

    d. The PO History for the current version of the PO

    e. The PR History for each PR

Procedure:

8. Inspect the Original PO and Identify the PO Value. Inspect the PO History and identify the Step of “Purchasing” and Action of “PO Approved”. Compare the approver in this step to the person authorized to sign for the PO Value in the PO Workflow document obtained in Procedure 6.d. If the approver isn't listed in the PO Workflow, obtain the Job title for the approver at the time of signing and compare it to the job titles in the PO Workflow for agreement.

Result:

8. We inspected the Original PO and identified the PO Value. We inspected the PO History and identified the Step of “Purchasing” and Action of “PO Approved”. We compared the approver identified in the PO to the PO Workflow document obtained in Procedure 6.d. No exceptions identified.

Procedure:

9. Inspect the original PO and each PO revision and identify the associated Requisition Number (PR#) for each. Inspect the PR History for each PR# to identify the associated Fund and Organization Codes, and the person who approved the “Department Approval” Step(s). Compare the Departmental approver to the approvers listed in the Signature Authorization Reports and/or the PR Workflow obtained in Procedures 6.b and 6.c for agreement. If the PR approver isn't listed in the Signature Authorization Reports and/or the PR Workflow, obtain the Job title for the approver at the time of signing and compare to the job titles in the Signature Authorization Reports and/or the PR Workflow for agreement.

Result:

9. We inspected the original PO and each PO revision and identified the associated PR#. We inspected the PR History for each PR# to identify the associated Fund and Organization Codes, and the person who approved the “Department Approval” Step(s). We compared the Departmental Approver to the Signature Authorization Reports and/or PR Workflow obtained in Procedures 6.b and 6.c. No exceptions identified.

Procedure:

10. Inspect the HuskyBuy PO Summary obtained in Procedure 7.b to identify the supplier/contractor and Project Number (and/or Project Name) and compare these values to the original executed contract for agreement.

Result:

10. We inspected the HuskyBuy PO Summary obtained in Procedure 7.b and identified the supplier/contractor and Project Number (and/or Project Name) and compared these values to the original executed contract for agreement. No exceptions identified.

Procedure:

11. Inspect the PO Summary to identify the final PO value and compare it to the Contract value for agreement within $5.00.

Result:

11. We inspected the PO Summary and identified the final PO value and compared it to the Contract value for agreement without exception.

Procedure:

12. From the Change Order Analysis obtained in Procedure 6.e, 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 obtained in Procedure 6.e, we selected 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, we selected the largest value change order (including credit change orders) fully approved within HuskyBuy in the fiscal year under review. The aforementioned criteria resulted in 7 change orders. See Appendix B for listing of change orders selected.

Procedure:

13. Obtain the Change Order documentation for each Change Order selected in Procedure 12.

Result:

13. We obtained the Change Order documentation for each Change Order selected in Procedure 12.

Procedure:

14. Obtain the UConn Health Contract Signature Authorization list and compare it to the signatures on the Change Order documentation for agreement.

Result:

14. We obtained the UConn Health Contract Signature Authorization list and compared it to the signatures on the Change Order documentation for agreement. No exceptions identified.

Procedure:

15. Inspect the Change Order documentation to identify the contractor/supplier and dollar values and compare these attributes to the PO Revisions from Procedure 7.c for agreement.

Result:

15. We inspected the Change Order documentation and identified the contractor/supplier and dollar values. We compared these attributes to the PO Revisions from Procedure 7.c for agreement. No exceptions identified.

Procedure:

16. Inspect the Change Order documentation to identify the contractor/subcontractor markups on allowable cost components used for changes in the work and compare the overhead and profit percentages to the executed contract for agreement.

Result:

16. We inspected the Change Order documentation and identified the contractor/subcontractor markups on allowable cost components used for changes in the work and allowability under the contract. We compared the overhead and profit percentages to the executed contract. We noted exceptions on six change orders totaling approximately $25,000 of overbillings. Additionally, there were three PCO's that did not have backup to support contractor costs totaling $9,000. UConn Health management has indicated for open contracts the University has communicated the exceptions to the applicable contractors for credit. No other exceptions identified.

Procedure:

17. Inspect the Change Order documentation and verify mathematical calculations.

Result:

17. We inspected the Change Order documentation and verified the mathematical calculations. Four exceptions were identified, approximately $410 relating to overbillings and approximately $1,225 relating to underbilling's. UConn Health management has indicated for open contracts the University has communicated the exceptions to the applicable contractors for credit. No other exceptions identified.

Appendix A

FY25 UConn 2000 AUP: University of Connecticut (Storrs and Regional Campuses) and UConn Health - Expenditure and Contract Testing Summary

Summary of FY25 UConn 2000 AUP Testing - UConn and UConn Health

Expenditure Testing Summary - UConn (Storrs and Regionals) and UConn Health Reimbursements		
Total UConn 2000 FY25 Expenditures and Reimbursements	$	108,830,082
UConn 2000 Expenditures and Reimbursements in AUP Defined Population	$	106,175,161
UConn 2000 Expenditures Excluded from AUP Defined Population [1]	$	2,654,921
Expenditures and Reimbursements Tested - UConn 2000	$	92,508,809
Expenditures and Reimbursements Tested - All Fund Sources [2]	$	93,811,942
Percent Tested of the Total UConn 2000 FY25 Expenditures and Reimbursements		85%
Percent Tested of the UConn 2000 AUP Defined Population		87%
Number of Expenditure and Reimbursement Transactions Tested - UConn 2000 Funded		133
Number of Expenditure and Reimbursement Transactions Tested - All Fund Sources		144

Expenditure Testing Summary - UConn Procedure 8.d.ii.2 on UConn Health Reimbursements		
Total UConn Health Reimbursements in UConn 2000 FY25 Expenditures and Reimbursements	$	6,097,543
Reimbursements Tested Per Procedure 8.d.ii.2.	$	4,004,159
Percent of UConn Health Reimbursements Tested of the Total Reimbursements		66%
Number of UConn Health Reimbursements Tested in UConn AUP Procedure 8.d.ii.2.		22

Contract and Change Order Testing Summary - UConn (Storrs and Regionals)		
Number of UConn 2000 Initial Contracts Tested - UConn		12
Value of UConn 2000 Initial Contracts Tested - UConn	$	185,718,114
Total FY25 UConn 2000 Change Orders Executed - UConn	$	7,163,001
Value of Change Orders Tested	$	6,559,677
Percent of Change Orders Tested of the Total Change Orders Executed		92%
Number of Change Orders Tested		26

Contract and Change Order Testing Summary - UConn Health		
Number of UConn 2000 Initial Contracts Tested - UConn Health		3
Value of UConn 2000 Initial Contracts Tested - UConn Health	$	8,482,392
Total FY25 UConn 2000 Change Orders Executed - UConn Health	$	1,276,831
Value of Change Orders Tested	$	894,191
Percent of Change Orders Tested of the Total Change Orders Executed		70%
Number of Change Orders Tested		7

[1] Value represents aggregated costs on projects with less than $500,000 of current fiscal year expenditures. Population for AUP expenditure testing is defined in UConn Expenditure Testing Procedures 1-2.

[2] Per UConn AUP Expenditure Testing Procedure 4, all transactions on in-scope projects are tested, regardless of fund source. For FY25, this included ($70.7M) of Operating transactions, $71.0M of Student Fee Revenue Bond transactions and $1.0M of Foundation transactions.

FY25 UConn 2000 AUP: UConn (Storrs and Regional Campuses)

UConn 2000 Construction Projects (Storrs and Regional Campuses) With Over $500K In Expenditures

Project Number	Project Name	UConn 2000 Expenditures Per Project	UConn 2000 Expenditures Tested Per Project	Construction Contract Testing Selections
300025	Northwest Science Quad Supplemental Utility Plant	$ 2,082,329	**$ 1,109,506**	Initiated in Prior Year
300050	Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	1,246,582	**1,137,550**	Initiated in Prior Year
300136	University Second Electrical Feed	1,385,847	**724,045**	Initiated in Prior Year
300149	Stamford Abutting Property Restoration	681,555	**618,791**	Tested in FY25
300151	Boiler Plant Equipment Replacement and Utility Tunnel Connection	2,248,462	**1,482,870**	Initiated in Prior Year
300174	Mirror Lake Improvements	977,708	**869,747**	Tested in FY25
300200	Res Life Facilities - South Campus Residence Halls Improvements	23,811,531	**21,962,772**	Initiated in Prior Year
300203	Jones Annex Renovation	777,978	**388,241**	Tested in FY25
300209	Field House - Old Recreation Center Renovation	3,435,413	**3,135,552**	Tested in FY25
300235	Gilbert Road Site Preparation	1,226,738	**751,990**	Initiated in Prior Year
300241	South Campus Infrastructure	28,846,393	**27,842,365**	Initiated in Prior Year
300249	PBB Research Support Expansion	526,033	**109,135**	N/A - In Design Phase
300251	Werth Residence Hall High Humidity Mitigation	4,131,300	**4,031,004**	Tested in FY25
300252	Freitas Renovation	115,093	**-**	Initiated in Prior Year
300257	UConn Tennis Facility	713,994	**528,143**	Tested in FY25
300260	Academic & Research Facilities - School of Nursing Building	3,283,992	**2,555,269**	Tested in FY25
300264	C2E2 to IPB Phase 1 Office & Lab Renovation (TL2547)	8,147,564	**6,996,324**	Tested in FY25
300275	UConn Waterbury at 36 North Main	838,305	**443,967**	N/A - T&M Only
300281	Whitney Road Steam Improvements E-8 to Q-8	1,245,384	**948,219**	Tested in FY25
300284	Gampel Pavilion Renovations	1,469,535	**1,300,955**	Tested in FY25
901802	Academic & Research Facilities - STEM Research Center Science 1	2,309,221	**2,126,291**	Initiated in Prior Year
901803	Academic & Research Facilities - Gant Building Renovations - STEM	1,130,906	**270,617**	Tested in FY25 [3]
		$ 90,631,863	**$ 79,333,353**	

[3] Gant is a multi-phased project; Phases 1 and 2 were completed and subjected to AUP procedures in prior years. Construction on Phase 3 commenced in the current fiscal year; therefore, the contract testing is limited to Phase 3 only.

UConn 2000 Capital Equipment (Storrs and Regional Campuses) With Over $500K In Expenditures

Project Name	UConn 2000 Expenditures per Initiative	UConn 2000 Expenditures Tested Per Initiative	Note: Equipment Not Subject to AUP Contract Testing
Public Safety Capital Equipment	$ 3,773,795	**$ 3,454,785**	
ITS Capital Equipment	2,639,444	**2,321,485**	
Wired Access Layer (ITS) - Ongoing Cabling Refresh	3,032,516	**1,301,643**	
	$ 9,445,755	**$ 7,077,913**	

Appendix A - Continued

FY25 UConn 2000 AUP: UConn Health

UConn 2000 UConn Health Deferred Maintenance Construction Projects With Over $500K In Reimbursements

Project Number	Project Name	UConn 2000 Reimbursements Per Project	UConn 2000 Reimbursements Tested Per Project	Construction Contract Testing Selections
23-601.07	Cell & Genome Building Data Center Cooling System Upgrade	$ 544,862	**$ 302,785**	Tested in FY25
22-013	Main Building Lab Renovations - 2nd Floor	711,351	**708,880**	Tested in Prior Year
21-034	Central Sterile Washer & Sterilizer Replacement	1,228,936	**1,009,891**	Tested in FY25
21-063	New England Sickle Cell Institute Renovation	1,523,080	**1,439,270**	Tested in FY25
		$ 4,008,229	**$ 3,460,826** [4]	

UConn 2000 UConn Health Deferred Maintenance and Equipment Reimbursement Summary

Named Line	Total UConn 2000 Reimbursements to UConn Health	Total UCH Reimbursements Tested Per Procedure 8.d.ii.2.	Note: Equipment Not Subject to AUP Contract Testing
UCH Deferred Maintenance	$ 6,097,543	**$ 4,004,159** [4]	
	$ 6,097,543	**$ 4,004,159**	

[4] The reimbursements selected for testing are defined within UConn Expenditure Testing Procedure 8.d.ii.2., while the construction contracts selected for testing are defined within UConn Health Contract Testing Procedure 1. This resulted in a difference between the testing on reimbursements and the total reimbursements when aggregated by in-scope project.

Appendix B

FY25 UConn 2000 AUP: UConn (Storrs and Regional Campuses)

UConn Construction Projects (Storrs and Regional Campuses): Change Orders Tested In Accordance With Agreed-Upon Procedures

Project Name	Contractor Name	Original Contract Value	Change Order Number	Change Order Value
Northwest Science Quad Supplemental Utility Plant	Bond Brothers, Inc.	51,377,284	24	(233,899)
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	57	103,438
Stamford Abutting Property Restoration	Standard Demolition Services, Inc.	1,843,312	8	484,194
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	26	268,087
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	27	1,142,989
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	15	687,864
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	16	997,207
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	17	587,246
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	18	145,313
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	19	556,964
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	20	(1,358,405)
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	21	440,207
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	22	547,075
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	23	360,279
Field House - Old Recreation Center Renovation	Daniel O'Connells Sons, Inc.	39,874,873	1	151,820
Gilbert Road Site Preparation	Sarazin General Contractors, Inc.	6,091,000	10	51,213
South Campus Infrastructure	O&G Industries	72,878,684	15	233,438
South Campus Infrastructure	O&G Industries	72,878,684	20	610,386
Freitas Renovation	Sarazin General Contractors, Inc.	666,500	7	83,304
UConn Tennis Facility	Mattern Construction, Inc.	2,881,803	1	4,090
Academic & Research Facilities - School of Nursing Building	Lee Kennedy Company	76,410,919	3	6,521
C2E2 to IPB Phase 1 Office & Lab Renovation (TL2547)	Whiting-Turner Contracting	13,921,341	1	49,225
Whitney Road Steam Improvements E-8 to Q-8	Loureiro Contractors, Inc.	7,217,650	1	4,479
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	56	246,124
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	60	238,575
Academic & Research Facilities - Gant Building Renovations - STEM	The Whiting-Turner Contracting Co. (Pre-con)	199,254	7	151,943

Value of Change Orders Tested - UConn $ 6,559,677
Number of Change Orders Tested - UConn 26

FY25 UConn 2000 AUP: UConn Health

UConn Health Construction Projects: Change Orders Tested In Accordance With Agreed-Upon Procedures

Project Name	Contractor Name	Original Contract Value	Change Order Number	Change Order Value
Cell & Genome Building Data Center Cooling System Upgrade	Sarazin General Contractors	$ 599,000	2	$ 31,358
Main Building Lab Renovations - 2nd Floor	PAC Group, LLC	8,383,297	6	79,457
Central Sterile Washer & Sterilizer Replacement	O&G Industries	4,192,360	2	147,339
Central Sterile Washer & Sterilizer Replacement	O&G Industries	4,192,360	3	215,839
Central Sterile Washer & Sterilizer Replacement	O&G Industries	4,192,360	4	179,419
New England Sickle Cell Institute Renovation	Nosal Builders	3,691,032	2	117,689
New England Sickle Cell Institute Renovation	Nosal Builders	3,691,032	5	123,090

Value of Change Orders Tested - UConn Health $ 894,191
Number of Change Orders Tested - UConn Health 7

ATTACHMENT 2.3

ATTACHMENT 2.3

TO: Members of the Joint Audit and Compliance Committee

FROM: Angelo Quaresima
Associate Vice President and Chief Audit Executive

DATE: March 26, 2026

SUBJECT: Approval to Extend the Appointment of Clifton Larson Allen, LLP (CLA) – UConn Health Audit Services

RECOMMENDATION

It is recommended that the Joint Audit and Compliance Committee (JACC) approve an extension of the appointment of CLA as the independent auditors of UConn Health's John Dempsey Hospital, UConn Medical Group, and the Finance Corporation for fiscal year ended June 30, 2026. The extension adds additional funds for work needed to be performed in conjunction with the audit of the UConn Health Community System, Inc. The proposed audit fees for fiscal year 2026 are not to exceed $300,000.

BACKGROUND

A bid process was conducted through the UConn Health Procurement Operations and Contracts Department to select the independent accounting firm to perform audits for the fiscal years ended June 30, 2022, 2023, and 2024. Three audit firms submitted proposals. A committee of five employees representing UConn Health independently evaluated the three proposals based on a set of predetermined qualifications. Evaluation criteria included knowledge and experience, proposer's references, staffing plan, affirmative action and competitive pricing. The proposed statement of annual fees from all three vendors ranged from approximately $186,425 to $201,500. The Purchasing Department collected and tabulated the committee members' scoring and the committee voted to select CLA pending approval of the JACC.

On March 18, 2022, the JACC approved a 3-year contract with CLA to perform audits of John Dempsey Hospital, UConn Medical Group, and the UConn Health Finance Corporation for fiscal years ended June 30, 2022, 2023 and 2024. In accordance with the terms of the contract, UConn Health may elect to extend the audit services for fiscal years ending June 30, 2025, and 2026.

The Office of Audit and Management Advisory Services seeks JACC approval for this engagement.

Audit and Management Advisory Services
28 Professional Park Road, Unit 5084, Storrs, CT 06268
263 Farmington Avenue, MC 8214, Farmington, CT 06030
PHONE 860-486-4526
amas@uconn.edu • audit.uconn.edu

ATTACHMENT 3.1

ATTACHMENT 3.1

University of Connecticut Board of Trustees
University of Connecticut Health Center Board of Directors

Joint Audit & Compliance Committee
March 26, 2026

Status of Audit Assignments
As of February 28, 2026

Audit Project	Campus	Current Status	Anticipated JACC Meeting			
			Mar 2026	Jun 2026	Sep 2026	Dec 2026
Athletics IT General Controls	UC	Report	▬			
Faculty Consulting FY25	UC/UH	Report	▬			
Fleet Vehicles	UC	Report	▬			
Student Health and Wellness - Mental Health	UC	Report	▬			
University of Connecticut Foundation FY25	UC/UH	Report	▬			
axiUm Application Controls	UH	Planning		▬		
Student Activities: Graduate Student Senate Operations	UC	Planning		▬		
Client Revenue Contracts	UH	Fieldwork		▬		
Wound Care and Hyperbaric Medicine	UH	Fieldwork		▬		
UC Building Access	UC	Planning			▬	
UH Building Access	UH	Planning			▬	
Graduate Medical Education	UH	Planning			▬	
Legal Files Application Controls	UC	Planning			▬	
Patient Account Credit Balances	UH	Planning			▬	

Special Projects/Consulting	Campus	Current Status	
		In Progress	Project Final
Facilities Operations – Contract Review	UC	▬	

ATTACHMENT 3.2

ATTACHMENT 3.2

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 26, 2026

Status of Audit Observations
Aging of Overdue Management Actions by Functional Area Based on Original Due Date
As of February 28, 2026

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 Athletics				1							3											4
UC College of Liberal Arts and Sciences																		2				2
UC Controller											1		2	2							1	6
UC Facilities Operations																				5		5
UC Human Resources					3															2		5
UC Information Technology Services											1	1		4	17		1					24
UC Office of the Provost		2					1	1		1	2											7
UC OVPR	1				2																	3
UC Procurement		1		1	2		1			1												6
UC Research Compliance Services																			2			2
UC Sponsored Program Services					1																	1
UConn Total	1	3		2	8		2	1		2	7	1	2	6	17		1	2	2	7	1	65
UConn Health:																						
UCH Ambulatory Care								1														1
UCH CEO and EVP for Health Affairs																				2		2
UCH CFO					2					1	2	1										6
UCH Human Resources		1																	2			3
UCH Information Technology Services		2	4		2	1											2	2		4	3	20
UCH JDH Administration					5			7	3		2	1		2		1	3			1		25
UCH JDH and UMG Revenue Cycle Management													1	6								7
UCH Procurement					1																	1
UCH School of Medicine																			1			1
UCH Sponsored Program Services	1	1																				2
UConn Health Total	1	4	4		10	1		8	3	1	4	2	1	8		1	5	2	3	7	3	68
UConn & UConn Health Total	2	7	4	2	18	1	2	9	3	3	11	3	3	14	17	1	6	4	5	14	4	133

Note: The net number of management open actions decreased by 15 from 148 to 133 from the prior reported quarter.

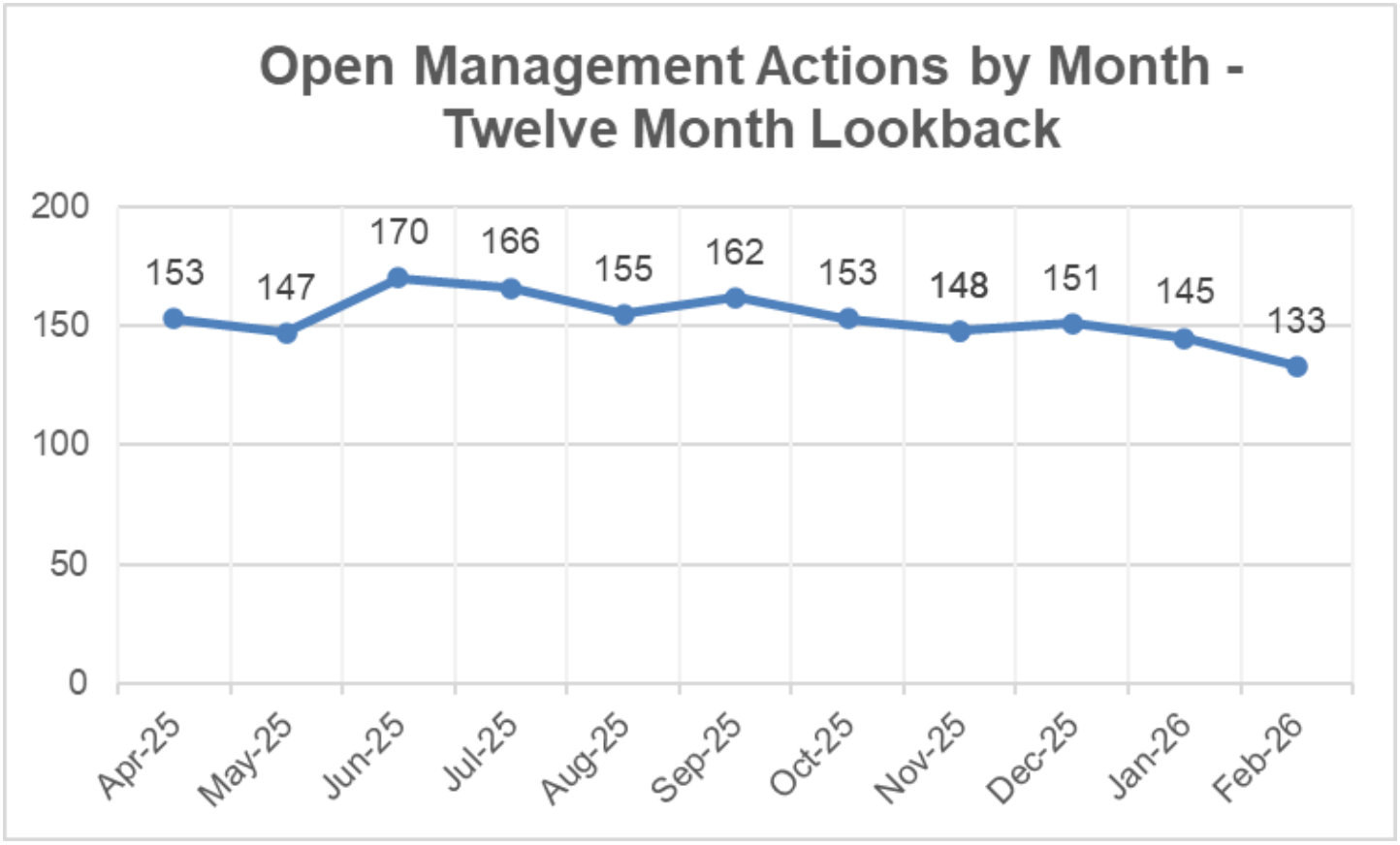
University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 26, 2026

Status of Audit Observations
Aging of Overdue Management Actions by Finding Category Based on Original Due Date
As of February 28, 2026

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:																						
Compliance & Risk Management																			1		1	2
Governance & Oversight	1	1		1	3		1				2			2			1					12
Policy & Documentation		2			1						1		1	2					1	1		9
Process & Resource Efficiency				1	4		1			1	3		1		1					1		13
Security & Technology								1		1	1	1		2	16			2		5		29
UConn Total	1	3		2	8		2	1		2	7	1	2	6	17		1	2	2	7	1	65
UConn Health:																						
Compliance & Risk Management					1			6			1						1					9
Governance & Oversight	1	1	1											7		1	2	1		3		17
Policy & Documentation					1						1			1			2		1	1		7
Process & Resource Efficiency		1			3					1	1	1	1						2	1		11
Security & Technology		2	3		5	1		2	3		1	1						1		2	3	24
UConn Health Total	1	4	4		10	1		8	3	1	4	2	1	8		1	5	2	3	7	3	68
UConn & UConn Health Total	2	7	4	2	18	1	2	9	3	3	11	3	3	14	17	1	6	4	5	14	4	133

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 26, 2026

Status of Audit Observations
Trend Analysis of Monthly Balances of Open Management Actions
As of February 28, 2026



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 26, 2026

Status of Audit Observations
Management Actions Closed by Functional Areas and Risk Level
For the Period December 1, 2025 to February 28, 2026

Functional Area	Implemented			Total
	L	M	H	
UConn:				
UC Athletics		2		2
UC Controller			1	1
UC Foundation Administration	1			1
UC Information Technology Services		1		1
UC Office of Global Affairs		1		1
UC Office of the Provost	1	2		3
UC Sponsored Program Services		2		2
UConn Total	2	8	1	11
UConn Health:				
UCH Ambulatory Care		1		1
UCH Information Technology Services			2	2
UCH JDH Administration		2		2
UCH JDH and UMG Revenue Cycle Management		1		1
UCH Procurement	1			1
UCH School of Dental Medicine		2		2
UCH School of Medicine	1			1
UConn Health Total	2	6	2	10
UConn & UConn Health Total	4	14	3	21

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
March 26, 2026

Status of Audit Observations
Risk Level Descriptions

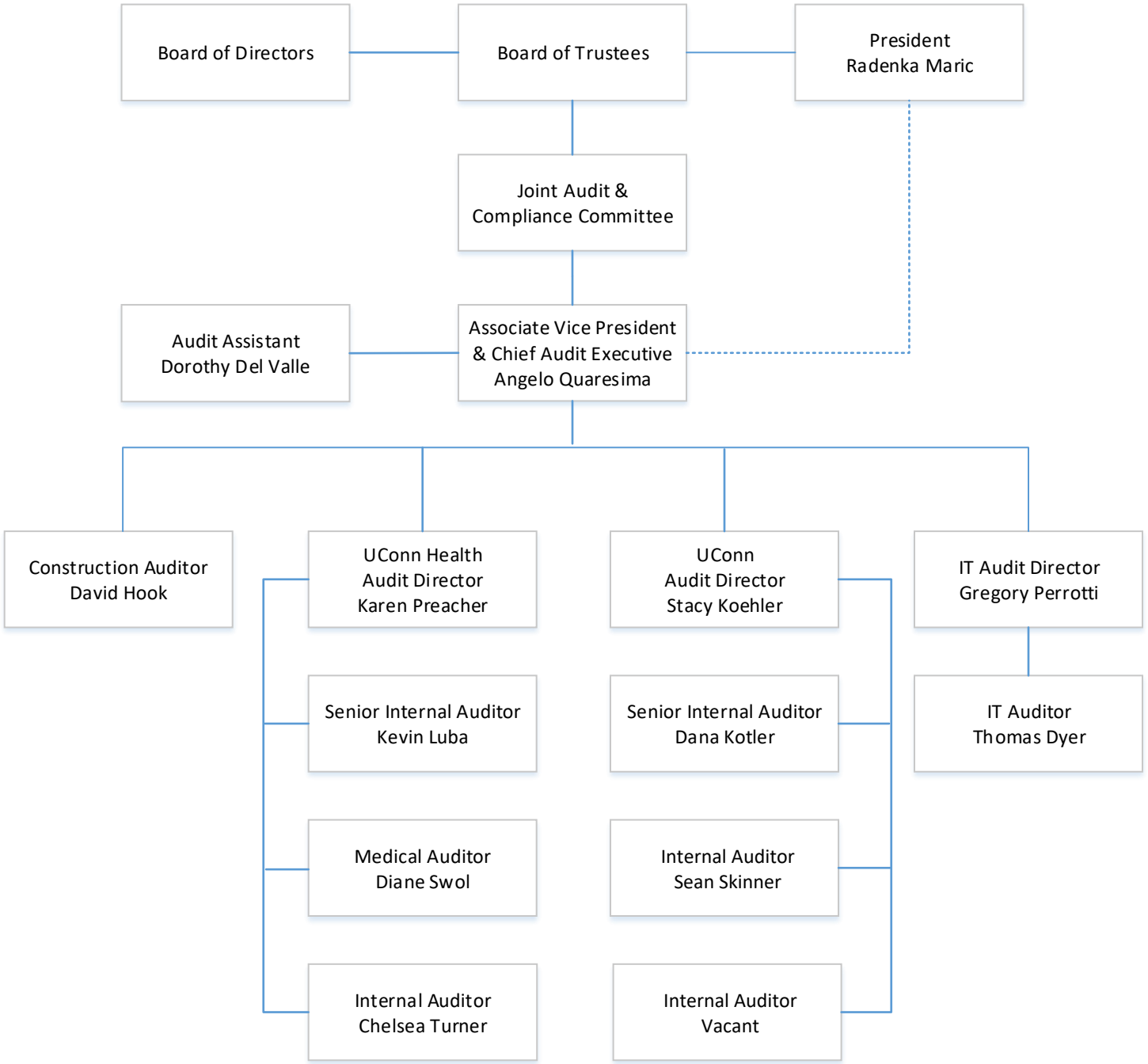
The description of the risk levels identified in this report is based on the following methodology. Observations are ranked based on an analysis of the likelihood and impact of a control or process failure. Considerable professional judgment is used to determine the risk ratings. Accordingly, others 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

ATTACHMENT 3.3

Office of Audit and Management Advisory Services



ATTACHMENT 3.4

ATTACHMENT 3.4

Audit and Management Advisory Services

Strategic Plan: 2026-2030

UCONN

UCONN HEALTH

Executive Summary

In January 2024, the Institute of Internal Auditors (IIA) released the Global Internal Audit Standards, replacing the 2017 framework. Under Standard 9.2 – Internal Audit Strategy, the Chief Audit Executive is required to develop and implement a strategy that supports the organization's strategic objectives and aligns with stakeholder expectations.

This strategic plan outlines the Office of Audit and Management Advisory Services (AMAS) vision, objectives, and initiatives for 2026–2030, ensuring alignment with the University of Connecticut and the University of Connecticut Health Center (hereinafter referred collectively to as the "University") missions and strategic priorities, and compliance with the IIA's updated standards.

Governance & Oversight

- Chief Audit Executive (CAE):
  - Leads AMAS and is responsible for strategy execution and alignment with IIA standards

- Joint Audit and Compliance Committee (JACC):
  - Provides AMAS oversight and strategic guidance

- University Senior Leadership Teams (SLT):
  - Collaborates with AMAS to ensure alignment with University goals

Strategic Planning Cycle

- **Five-Year Horizon:**
  - Calendar Years 2026-2030
- **Annual Strategic Review:**
  - Conducted each year with periodic updates to JACC and SLT
- **Dynamic Adjustments:**
  - Strategy will evolve based on risk landscape, stakeholder feedback, resource allocations, and regulatory changes

Vision Statement

To be a trusted advisor and vital contributor to advancing the University's dedication to excellence, innovation, and community wellness, while promoting a culture of compliance, accountability, and transparency.

SWOT Analysis

- Strengths:
  - Skilled and diverse audit team, institutional support, risk-based audit planning
- Weaknesses:
  - Limited use of automation, budget and staffing constraints
- Opportunities:
  - Expand technology use, collaborate with clinical and academic units
- Threats:
  - Regulatory complexity, cybersecurity and data integrity risks

Strategic Objectives & Supporting Initiatives

- Promote Strategic Advisor Role:
  - Position AMAS as a trusted advisor and catalyst for change
  - Increase proactive engagement with leadership and units on emerging risks
  - Refine risk-based annual audit plan and expand advisory services
- Enhance Audit Process and Quality:
  - Launch client satisfaction surveys to improve service delivery
  - Refine audit methodology and procedures, standardize documentation
  - Implement internal reviews and external quality assurance and improvement program (QAIP)
- Leverage Technology:
  - Adopt Artificial Intelligence (AI) based analytics for fraud detection and control testing
  - Explore automation for routine audit tasks
  - Deploy continuous auditing tools for real-time risk monitoring
- Talent Development:
  - Support staff in obtaining and maintaining professional certifications (CIA, CPA, CISA, etc.)
  - Develop leadership and soft skills through targeted programs
  - Promote a culture of continuous learning and innovation

Performance Measures

Objective	Metric	Frequency	Responsible Party
Strategic Advisor Role	Cost savings, operational efficiencies, advisory services, client and SLT feedback	Quarterly	CAE & SLT
Audit Process and Quality	Audit cycle time, client satisfaction survey results, recommendation resolution rates	Quarterly	CAE, Audit Directors & Audit Business Owners
Technology	Innovation adoption, audit coverage, risk detection	Semi-annually	CAE & Audit Directors
Talent	Continuing professional education hours, certifications maintained/earned	Semi-annually	CAE & Audit Directors

Roadmap

Year	Key Initiatives	Resources Required
2026	- Launch client satisfaction survey - Continue onboarding staff & certification support - Begin AI analytics pilot	- Survey platform (MS Forms) - Audit staff/AMAS training budget - AI software (CoPilot)
2027	- Perform IIA gap/self-assessment - Refine audit methodology & procedures - Expand advisory services (Clinical & Academic) - Expand AI analytics	- Audit staff - Audit staff/Audit application (Pentana) - Audit/Unit work groups and marketing - Audit staff/CoPilot
2028	- Leadership development - Refine risk-based audit plan process - Automate routine audit tasks - Deploy continuous auditing tools	- AMAS training budget - Audit staff/Automation - Automation tools/reporting - Develop reporting tools
2029	- Implement QAIP - Refine automated audit tasks and tools	- External consultants - Audit staff
2030	- Implement stakeholder feedback and QAIP results - Strategic plan review and lessons learned	- Stakeholder engagement sessions - Consultants/Benchmarking

ATTACHMENT 4.1

ATTACHMENT 4.1

Joint Audit and Compliance Committee

SIGNIFICANT COMPLIANCE ACTIVITIES

DECEMBER 2025 – FEBRUARY 2026

UCONN
UNIVERSITY COMPLIANCE

Seven Elements of an Effective Compliance Program

Standards of Conduct, Policies, and Procedures	Leadership and Authority	Education and Development	Monitoring and Auditing	Reporting and Investigations	Reponse and Prevention	Accountabiliy and incentives

Significant Compliance Activities: Office of University Compliance

As of March 2, 2026, OUC has received 24 reported concerns in 2026. Many matters received in the final months of 2025 have carried forward into 2026 and continue to require active investigative work.						
Annual Compliance and Ethics Training launched in January 2026 for UConn and UConn Health. Training includes information on the University's Code of Conduct, the University Guide to the State Code of Ethics, Privacy, Updates to Title II of the ADA and the Drug-Free Schools and Communities Act.						
Educational email campaigns (18) were developed and disseminated to the UConn and UConn Health communities on topics such as Faculty Affiliated Companies, UConn's revised Travel and Entertainment Policy, and Where to Go When Navigating Concerns. Samples are attached.						
New FERPA and Privacy Training for All launched in February.						
The Policy team supported a UConn Health Stroke Center Joint Commission site visit.						

Joint Audit and Compliance Committee

SIGNIFICANT COMPLIANCE ACTIVITIES

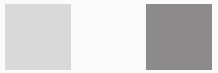
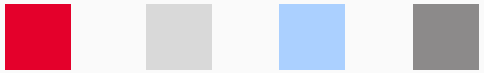
DECEMBER 2025 – FEBRUARY 2026

UCONN
UNIVERSITY COMPLIANCE

Seven Elements of an Effective Compliance Program

Standards of Conduct, Policies, and Procedures	Leadership and Authority	Education and Development	Monitoring and Auditing	Reporting and Investigations	Reponse and Prevention	Accountabiliy and incentives

Significant Compliance Activities: Office of University Compliance (continued)

The Senior Policy Council approved 4 new and 13 revised policies (including the Policy on Policies) and decommissioned 5 policies. UConn Health published 135 and decommissioned 27 documents.	
The Policy team escalated system performance concerns and secured a $50,856 vendor rebate for the Policy Manager software.	
The Policy team implemented an expanded and revised Policy Submission Checklist requiring diverse stakeholder engagement, accessibility review, and legal and labor relations vetting,	
University Compliance is undertaking a major effort to redesign the University's Code of Conduct through a coordinated, community-informed process. This includes cross-functional collaboration, broad stakeholder engagement, and campus-wide input to produce a modern, community-aligned Code. While the process will take months, the group has engaged approximately 265 faculty and staff to date.	

Joint Audit and Compliance Committee

SIGNIFICANT COMPLIANCE ACTIVITIES

DECEMBER 2025 – FEBRUARY 2026

UCONN
UNIVERSITY COMPLIANCE

Seven Elements of an Effective Compliance Program

Standards of Conduct, Policies, and Procedures	Leadership and Authority	Education and Development	Monitoring and Auditing	Reporting and Investigations	Reponse and Prevention	Accountabiliy and incentives

Significant Compliance Activities: Office of University Compliance (continued)

University Compliance conducted a targeted pilot of the UCEC Risk Assessment Subcommittee's survey tool, engaging Compliance Partners across UConn and UConn Health to identify potential survey issues and validate metric reliability.



The Minor Protection Program registered 92 new Authorized Adults and 11 new UConn-Sponsored Programs.



Additional Updates: Office of University Compliance

Jessika Gossett joined the department as a Privacy Analyst on November 14, 2025. She brings a comprehensive and multifaceted professional background, including service as an All-Source Intelligence Analyst in the United States Marine Corps, prior experience within the University's Veterans Services Office, and, most recently, contractual work with the Federal Aviation Administration.

As of February 19, 2026, UConn's Compliance and Youth Protection Coordinator, Julie Guild, left the University after accepting a new role with the CT State Community Colleges as their inaugural Compliance Specialist and Youth Protection Coordinator. University Compliance will work to refill the position.

ATTACHMENT 4.2

ATTACHMENT 4.2

Healthcare Compliance, Privacy & Integrity Program – Summary Dashboard

JACC, Thursday, March 26, 2026

1. Policies, Procedures, and Standards of Conduct	
Program Policies	Of the twenty-four (24) current OHCP policies, six (6) are overdue for approval.

2. Oversight	
Healthcare Compliance & Privacy Committee	The Committee convened on January 21, 2026, with a quorum present, and reviewed the current Healthcare Compliance & Privacy Dashboard, which reflected no high-risk compliance concerns. Members discussed the resumption of CMS PEPPER reporting, ongoing billing and coding trend analyses, and temporary Emergency Department coding delays resulting from staffing transitions. The Committee unanimously approved the Calendar Year 2026 Compliance & Privacy Work Plan, which aligns with OIG priorities and is structured to support Project Thrive and the integration of Waterbury Hospital. The Committee also approved the updated Notice of Privacy Practices, effective February 16, 2026, addressing substance use disorder confidentiality, reproductive and gender-affirming care privacy protections, artificial intelligence transparency, and Health Information Exchange disclosures. In addition, members endorsed a phased pilot to discontinue the automatic printing of AVS in outpatient clinics, while continuing to provide printed copies upon patient request to help mitigate privacy risks. Education updates included cybersecurity phishing awareness initiatives, Responsible AI guidance, and the launch of streamlined mandatory Compliance and HIPAA training. The next meeting is scheduled for March 30, 2026.
Office of Healthcare Compliance & Privacy	OHCP is continuing its recruitment efforts, and the Compliance Specialist role has now been formally created and posted by Human Resources. The position attracted a strong pool of qualified applicants, and we have moved into the interview phase of the hiring process.

3. Education & Training	
Annual Mandatory Education	The OHCP 2026 Annual Healthcare Compliance & Privacy and IT Security Training launched on January 24, 2026. The completion deadline is May 1, 2026. To date, 53% of employees have completed the training.
Monthly Matters	OHCP & IT Security Topics for October, November, and December were: • October: National Compliance & Ethics Week and Reporting Unknown Devices • November: Reviewing the Gift Rules in Healthcare and Using Approved IT Tools Only • December: Phishing and the Holidays and Reporting IT Security Concerns

Healthcare Compliance, Privacy & Integrity Program – Summary Dashboard
JACC, Thursday, March 26, 2026

4. Auditing & Monitoring	
Office of Healthcare Compliance & Privacy (OHCP) Work Plan	The 2026 Work Plan was reviewed and approved by the Healthcare Compliance & Privacy Committee on January 21, 2026. The plan reflects organizational priorities and is designed to guide compliance and privacy activities throughout the year. Following approval, implementation of the work plan is underway, with key compliance and privacy initiatives already in motion.

4.1 Government Post Payment Audits

Oct. 1, 2025 – Dec. 31, 2025	Records Requested	$ at Risk	Records Pending	Records Denied	$ Recouped to Date	$ Lost to Date
RAC – JDH	29	$189,534	0	2	$0	$2,781
RAC - UMG	15	$13,040	8	1	$0	$73
TPE – J1569 IVIG	8	$26,376	0	0	$0	$0

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. Dollars permanently lost due to denials that were not successfully appealed or overturned comprise "$ Lost to Date."

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.

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.

5. Response & Prevention	
Compliance & Privacy Risk Assessment and OHCP Work Plan Development	The fiscal year 2026 risk assessment, completed in partnership with UConn Audit & Management Advisory Services, informed the OHCP 2026 Work Plan. The plan was reviewed and approved by the Healthcare Compliance & Privacy Committee on January 21, 2026, reflecting alignment with OIG priorities and organizational initiatives. Implementation is now underway, including targeted compliance activities, privacy safeguards, and educational initiatives supporting Project Thrive and the integration of Waterbury Hospital.

Office of Healthcare Compliance & Privacy Case Status Report

FY2025 Q3 through FY2026 Q2

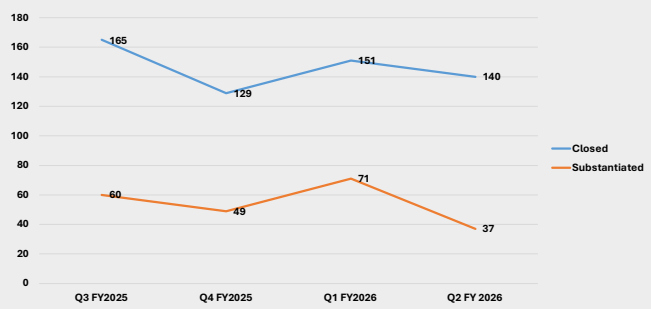
Total Cases Processed (Q2'26)

140

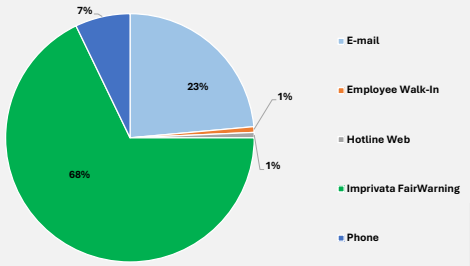
Unsubstantiated	Substantiated	Partially Substantiated
92	37	1

Guidance Provided	Referred
8	2

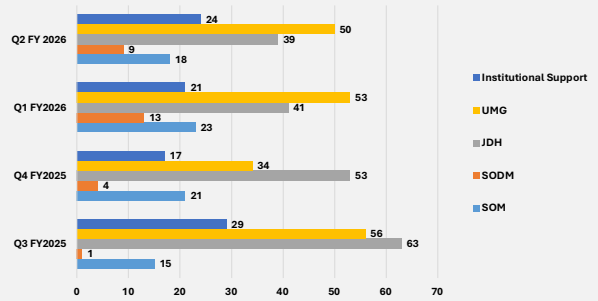
Historical Cases Processed



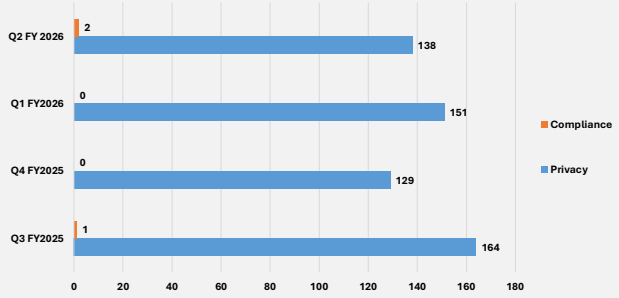
Total Cases by Intake Method (Q2'26)



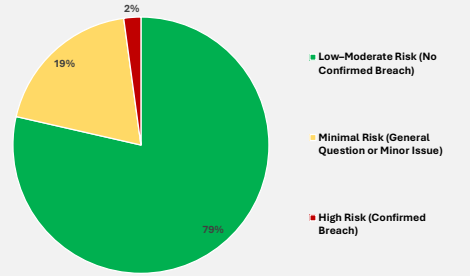
Total Cases by Division



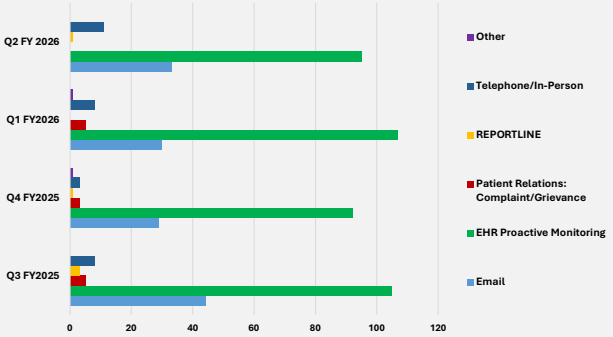
Total Cases by Case Type



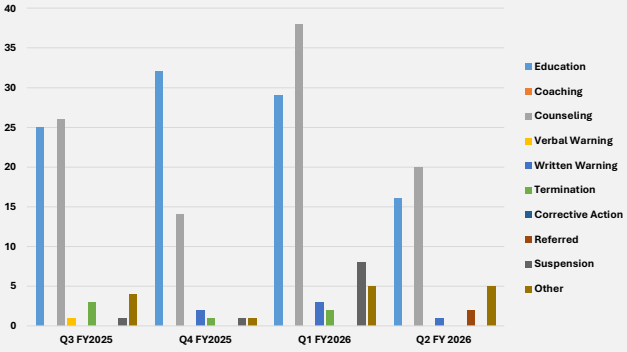
Total Cases by Alert Level (Q2'26)



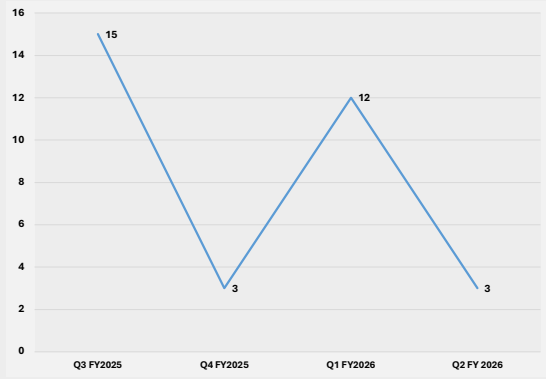
Historical Cases by Intake Method



Recommended Remediation



Individuals Affected by Notifable Breach



UCONN HEALTH
OFFICE OF HEALTHCARE COMPLIANCE & PRIVACY

ATTACHMENT 4.3

ATTACHMENT 4.3

Office of Healthcare Compliance & Privacy

CY 2026 Workplan

Approved January 21, 2026

The Office of Healthcare Compliance & Privacy (OHCP), reviewed recent Department of Justice (DOJ) and Office for Civil Rights (OCR) enforcement activities, Office of Inspector General (OIG) Annual Work Plan and other industry and compliance guidance and materials, collaborated with UConn Audit and Management Advisory Services (AMAS) to perform risk assessment interviews with key leadership team members and stakeholders, and attended healthcare compliance and privacy webinars and conferences and developed the below internal workplan to address identified compliance and privacy risk areas and to further promote and advance an effective Healthcare Compliance & Privacy Program

	Activity	Responsible Area	Complete By	Notes	Status
Element # 1 of an Effective Compliance Program - ***Implement written policies, procedures, and standards of conduct***					
1.a.	Perform Annual Review & Update Healthcare Compliance Policies	Healthcare Compliance	12/31/2026		Ongoing
1.b.	Perform Annual Review & Update Healthcare Privacy Policies	Healthcare Privacy	12/31/2026		Ongoing
1.c.	Assess, Adapt, and Implement Healthcare Compliance & Privacy Policies to UConn Healthcare Covered Components as applicable	Healthcare Compliance & Healthcare Privacy	4/30/2026		In process
1.d.	Develop and implement a Recruitment of Patients for Research Policy	Healthcare Privacy	2/28/2026		In process
1.e.	Assess and/or Implement Healthcare Compliance Policies for Waterbury Health and other new affiliates if/as applicable	Healthcare Compliance	TBD		Not Started
1.f.	Assess and/or Implement Healthcare Privacy Policies for Waterbury Health and other new affiliates if/as applicable	Healthcare Privacy	TBD		Not Started
Element # 2 of an Effective Compliance Program - ***Designate a compliance officer and a compliance committee***					
2.a.	Staff the Quarterly Healthcare Compliance and Privacy Committee (HCPC), including development of agenda, materials, and meeting minutes	Healthcare Compliance & Healthcare Privacy	Ongoing		Ongoing

Office of Healthcare Compliance & Privacy

CY 2026 Workplan

Approved January 21, 2026

UCONN HEALTH

The Office of Healthcare Compliance & Privacy (OHCP), reviewed recent Department of Justice (DOJ) and Office for Civil Rights (OCR) enforcement activities, Office of Inspector General (OIG) Annual Work Plan and other industry and compliance guidance and materials, collaborated with UConn Audit and Management Advisory Services (AMAS) to perform risk assessment interviews with key leadership team members and stakeholders, and attended healthcare compliance and privacy webinars and conferences and developed the below internal workplan to address identified compliance and privacy risk areas and to further promote and advance an effective Healthcare Compliance & Privacy Program

	Activity	Responsible Area	Complete By	Notes	Status
2.b.	Collaborate with AMAS & University Compliance to support preparation of healthcare compliance meeting materials and related items for Joint Audit & Compliance Committee (JACC)	Healthcare Compliance & Healthcare Privacy	Ongoing		Ongoing
2.c.	Provide support for healthcare compliance and privacy governance if/as needed for Waterbury Health and other new affiliates if/as applicable	Healthcare Compliance & Healthcare Privacy	TBD		Not Started
	Element # 3 of an Effective Compliance Program - ***Conduct effective training and education***				
3.a.	Review & update New Hire Healthcare Compliance, Healthcare Privacy, and Information Security trainings that are provided as part of orientation of new workforce members	Healthcare Compliance & Healthcare Privacy	3/31/2026		In process
3.b.	Review, update, and launch annual required Healthcare Compliance, Healthcare Privacy, and Information Security trainings that are provided to all workforce members	Healthcare Compliance & Healthcare Privacy	6/30/2026		In process
3.c.	Assess, Adapt & Implement Healthcare Compliance, and Healthcare Privacy trainings for UConn Healthcare Covered Components as applicable	Healthcare Compliance & Healthcare Privacy	4/30/2026		In process

Office of Healthcare Compliance & Privacy

CY 2026 Workplan

Approved January 21, 2026

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	Activity	Responsible Area	Complete By	Notes	Status
3.d.	Implement New Hire and Annual Healthcare Compliance and Privacy Trainings for Waterbury Health and other new affiliates if/as applicable	Healthcare Compliance & Healthcare Privacy	TBD		Not Started
	Element # 4 of an Effective Compliance Program - ***Develop effective lines of communication***				
4.a.	Develop and send monthly healthcare compliance, privacy and information security matters to workforce members to educate and update on related matters	Healthcare Compliance & Healthcare Privacy	12/31/2026		In process
4.b.	Collaborate with Office of General Counsel (OGC) to review, update, and implement updated UConn Health Notice of Privacy Practices including updates to address new privacy protections for substance use disorder (SUD) records.	Healthcare Privacy	2/16/2026		In process
4.c.	Collaborate with Office of General Counsel (OGC) to draft & implement a Notice of Privacy Practices for Waterbury Health and other new affiliates if/as applicable	Healthcare Privacy	TBD		Not Started
4.d.	Promote awareness of OHCP and related resources and reporting mechanisms through planning & implementing annual "National Compliance Week" activities	Healthcare Compliance & Healthcare Privacy	11/30/2026		Not Started
	Element # 5 of an Effective Compliance Program - ***Conduct internal monitoring and auditing***				

Office of Healthcare Compliance & Privacy

CY 2026 Workplan

Approved January 21, 2026

UCONN HEALTH

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Activity		Responsible Area	Complete By	Notes	Status
5.a.	Perform "Destruction of Premalignant Lesions" audit/review	Healthcare Compliance	12/31/2026	Looking for excessive units. CPT codes 17000 and 17004 may be billed only once and CPT code 1700 may be billed up to 13 times	Not Started
5.b.	Perform audit/review of "Evaluation and Monitoring (E/M) Same Day as Nursing Facility Admission"	Healthcare Compliance	12/31/2026	Watch for improper unbundling. CMS does not pay for an emergency department visit or an office E/M services and a comprehensive nursing facility assessment when both are performed on the same day by the same physician. Applies to CPT codes 99201-99215, 99281-99285	Not Started
5.c.	Perform audit/review of "Vitamin D Assay Testing"	Healthcare Compliance	12/31/2026	Verify medical necessity and documentation requirements, as Vitamin D assay testing for routine screening is not covered by Medicare	3/6/2026
5.d.	Perform audit/review of "Computerized Tomography (CT) Coronary Angiography"	Healthcare Compliance	12/31/2026	Verify medical necessity and documentation requirements, as RACs are reviewing documentation for coronary angiography CT claims to determine coverage criteria and coding guidelines are met, and service is medically necessary	Not Started
5.e.	Perform audit/review of "Immunosuppressive Drugs"	Healthcare Compliance	12/31/2026	RACs are reviewing claims for medical necessity & documentation requirements for claims with HCPCS Level II code J7507. This drug is used to prevent transplanted organ rejection. MACs report excessive use of this code	3/6/2026
5.f.	Perform audit/review for "Spinal Cord Neurostimulation"	Healthcare Compliance	12/31/2026	RACs are checking claims for medical necessity and documentation requirements for claims with CPT code 63685	Not Started
5.g.	Perform audit/review of "Modifiers TC and 26"	Healthcare Compliance	12/31/2026	MACs are seeing incorrect use of technical and professional component modifiers leading to overpayments	Not Started
5.h.	Perform review/audit of documentation and related billing/coding for providers using DAX copilot ambient listening AI tool	Healthcare Compliance	6/30/2026	Review to ensure that documentation is complete and appropriate and billing/coding is appropriately supported by documentation	Not Started

Office of Healthcare Compliance & Privacy

CY 2026 Workplan

Approved January 21, 2026

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	Activity	Responsible Area	Complete By	Notes	Status
5.i.	Review, and develop and implement compliance review of new procedures or service lines implemented during 2026 if/as applicable	Healthcare Compliance	TBD	Perform compliance review for new procedures or service lines that may be added to ensure compliance	Not Started
5.j.	Implement periodic healthcare privacy rounding program for UConn Health	Healthcare Privacy	6/30/2026	Implement a process to round JDH, UMG, and other UConn Health locations to assess privacy risks and provide brief privacy education & sharing of best practices	Not Started
	Element # 6 of an Effective Compliance Program - ***Enforce standards through well-publicized disciplinary guidelines***				
6.a.	Collaborate with Human Resources/Labor Relations (HR) to develop and implement a Sanctions for Privacy and Security Violations policy & procedure	Healthcare Privacy	6/30/2026		In process
6.b.	Collaborate and Support HR to ensure appropriate sanctions or corrective actions are taken with workforce members responsible for healthcare compliance or privacy violations	Healthcare Compliance & Healthcare Privacy	Ongoing		Ongoing
	Element # 7 of an Effective Compliance Program - ***Respond promptly to detected offenses and undertake corrective action***				
7.a.	Perform daily access monitoring to UConn Health electronic medical record, and perform necessary investigation & corrective action for instances of non-compliance	Healthcare Privacy	Ongoing		Ongoing

Office of Healthcare Compliance & Privacy

CY 2026 Workplan

Approved January 21, 2026

UCONN HEALTH

The Office of Healthcare Compliance & Privacy (OHCP), reviewed recent Department of Justice (DOJ) and Office for Civil Rights (OCR) enforcement activities, Office of Inspector General (OIG) Annual Work Plan and other industry and compliance guidance and materials, collaborated with UConn Audit and Management Advisory Services (AMAS) to perform risk assessment interviews with key leadership team members and stakeholders, and attended healthcare compliance and privacy webinars and conferences and developed the below internal workplan to address identified compliance and privacy risk areas and to further promote and advance an effective Healthcare Compliance & Privacy Program

Activity		Responsible Area	Complete By	Notes	Status
7.b.	Investigate reported or identified healthcare privacy concerns, performing risk assessment and breach notification procedures and mitigation and corrective action if/as necessary	Healthcare Privacy	Ongoing		Ongoing
7.c.	Investigation reported or identified healthcare compliance concerns and perform mitigation and corrective action if/as necessary	Healthcare Compliance	Ongoing		Ongoing

ATTACHMENT 4.4

ATTACHMENT 4.4

UCONN
UNIVERSITY COMPLIANCE

Faculty-Affiliated Companies: Week 1

What is a "Faculty-Affiliated Company" (FAC) and What Policies Apply?



Dear Faculty,

At UConn, we're proud to foster innovation, translational research, and entrepreneurship. With those opportunities, we also recognize that financial conflicts of interest can sometimes arise between your UConn work and your involvement with outside companies.

Over the coming weeks, the Office of University Compliance, in partnership with the Provost's Office and the Office of the Vice President for Research, will share key guidance on:

- Faculty consulting
- Faculty-affiliated companies
- Purchasing equipment or services from faculty-affiliated companies
- Use of University space and equipment
- Federal small business research grants
- State ethics rules and UConn requirements

Our goal: to help you confidently navigate the laws, policies, and standards that apply when you (or your family members) have ownership interests or other significant ties to a company.

This week's focus: what is a "faculty-affiliated company" and what policies apply?

What is a Faculty-Affiliated Company (FAC)?

A business - either for-profit or non-profit - where you (UConn/UConn Health faculty) or an immediate family member:

- Serve as a director, officer, owner, or partner OR
- Benefit from a trust interest OR
- Hold at least 5% of any class of stock

Laws and Policies That Apply

Connecticut State Ethics Laws exist to make sure state employees, their families, and any related businesses don't personally benefit from their state roles. UConn's Guide to the State Code of Ethics was created to help faculty and staff understand these rules and how they apply to our day-to-day work.

UConn's Guide to the State Code of Ethics

- Outside work can't interfere with your independent judgment or involve sharing confidential information from your University role.
- You're free to use your expertise in outside activities, but not your University position to secure them.

Faculty Consulting Policy

- Full-time faculty need written approval through UConn's online consulting request system before starting any outside activity that provides compensation.
- All consulting requests and reconciliations must be submitted following University procedures.

Financial Conflicts of Interest in Research Policy

- Ensures that research funded by external sponsors remains unbiased by investigators' financial interests by requiring disclosure, review, and management of any significant financial relationships.

Intellectual Property and Commercialization Policy

- Outlines how inventions, creative works, and discoveries made using University resources are to be properly disclosed, protected, and, when appropriate, commercialized through UConn or approved faculty-affiliated companies.

Please note that other UConn policies may also apply.

Approvals for FACs and Consulting

- Faculty need to submit a consulting request for any outside, paid activity connected to their professional expertise or reputation.
- Requests are also required for active FACs, either to approve your work with the company, *or* to confirm that you won't be doing any work with the company that year.

- Unpaid activities linked to your expertise (where only necessary expenses are covered) usually don't need consulting approval. These are often considered professional service.
- If you own any part of a FAC, you must request consulting approval from the Provost's Office even if the company isn't paying you.
- **A new request must be submitted every year for each FAC, whether you're active with it or not.**

Key Takeaway

If you have an interest in, or are engaged with, a Faculty-Affiliated Company - whether paid or unpaid - you must ensure you comply with University consulting approval processes and related ethics policies.

FAC GUIDELINES

CONSULTING.UCONN.EDU

Next Week's Focus: FACs and Research: Subawards and Subcontracts with UConn

REPORT A CONCERN

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UCONN
UNIVERSITY COMPLIANCE

Compliance Chatter

Changes to Travel and Entertainment Policy

UConn's Travel and Entertainment Policy and Procedures were substantively revised.

Effective February 1, 2026, the Travel Policy was updated to clarify expectations for employees and approvers when planning travel, paying for expenses, requesting reimbursement, and approving costs. These updates help ensure a shared understanding of requirements and responsible use of public resources.

VIEW THE TRAVEL AND ENTERTAINMENT POLICY

This policy applies to University Workforce Members, students and guests, including but not limited to recruits and job candidates.

Changes to Travel Approvals

- Travel requests are no longer required for trips that only contain car rentals.
- Higher level approval is required for trips over $7,500 or longer than 21 days.
- Approvals can no longer be delegated.

Changes to Travel Meals

- Individual meals charged on a Travel Card will now be reimbursed as the Per Diem amount.
- The University provides meal per diems for long term travel for a maximum of 30 days at 50% of the federal GSA rate (see international GSA rates here and domestic GSA rates here).
- Departments can no longer adjust or reduce Per Diem.





Changes to Booking

- For full reimbursement, airfare and car rentals must be booked through UConn's Travel Management Company or Concur.
- Business class airfare is no longer permitted.
- Economy upgrades are permitted if the flight is longer than 8 hours (excluding layovers).
- Trips that include personal travel no longer require a cost comparison if the flights are to/from the business location.
- Rideshare services are now allowed to and from the departure airport (previously only the destination airport).
- Commute no longer needs to be deducted for personal car mileage when leaving from or returning to home *on weekends*.
- Lodging cannot exceed 150% of the federal GSA rate (see rates linked above).
- Lodging is now limited to a studio or one-bedroom accommodation per traveler.
- Long-term travel (30 days or more) lodging will be reimbursed at no more than 50% of the federal GSA rate (see rates linked above).
- Livery services for University workforce members are now permitted with UConn contracted vendors to Boston, New York, and New Jersey. Guests may also use livery services to and from Bradley International Airport.
- Guest car rentals no longer require justification if not using UConn's preferred vendors.

Additional Changes

- If University-Issued Travel Card charges are not submitted within 60 days of the trip end date or transaction date, the card will be suspended.
- If charges remain unresolved after 90 days, the traveler may be referred to Human Resources for possible disciplinary action, and/or payroll deductions may be initiated.
- Exceptions to the policy can now be requested and must be done within the pre-approval request in Concur.
- Local lodging (accommodations less than 75 miles from the closer of home or work) is no longer permitted unless necessary for a conference.
- Reimbursement rules for Travel Days before and after flight segments exceeding eight hours have changed. See the policy and procedures for more information.

A new Athletics Travel and Entertainment Policy is also effective February 1, 2026.

The Athletics Travel and Entertainment Policy was developed in response to the unique nature and operational requirements of collegiate athletics, as well as federal and NCAA regulations. The Athletics Department will adhere to the University Travel and Entertainment Policy except in specific circumstances outlined in the Athletics Travel and Entertainment Policy.

VIEW THE ATHLETICS TRAVEL AND ENTERTAINMENT POLICY

REPORT A CONCERN

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UCONN
UNIVERSITY COMPLIANCE

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UNIVERSITY COMPLIANCE

Compliance Chatter

Knowing Where to Go When Navigating Concerns

At UConn, you're never on your own when navigating workplace questions, concerns, or professional growth. **Organizational and Staff Development,** the **University Ombuds,** the **Office for Inclusion and Civil Rights**, and **The Office of University Compliance**, each play a distinct role in supporting employees, fostering a healthy work environment, and helping our community thrive.



Knowing which resource to contact can empower you to handle challenges effectively and make the most of the support available to you as a UConn employee.

Organizational and Staff Development

The Organizational and Staff Development (OSD) team within Human Resources integrates employee development, workplace climate initiatives, and strategic HR consulting. OSD offers:

- **Employee development** programs designed to build leadership capacity, enhance job performance, and support career growth.
- **Workplace climate and engagement** efforts to help units identify strengths and address barriers to collaboration, communication, and satisfaction.
- **Organizational consulting** to provide strategic guidance on performance and engagement.

LEARN MORE AND CONTACT

The University Ombuds

The University of Connecticut Ombuds Office is a confidential, neutral, and independent resource where employees, including graduate students, can discuss workplace concerns informally and "off the record." Our staff help individuals think through conflict, communication challenges, work environment concerns, and questions about available options, and may also facilitate informal discussions when all parties agree to participate. The service is voluntary, informal, and focused on helping employees identify constructive next steps, without activating a formal process. The Ombuds Office:

- Is **confidential**, independent, and neutral;
- Does not file formal complaints or create official University records
- Is not a reporting office and is not authorized to received reports of policy violations

LEARN MORE AND CONTACT

Office for Inclusion and Civil Rights (OICR, formerly the Office for Diversity and Inclusion and Office of Institutional Equity)

UConn is committed to ensuring diversity in access, opportunity, and advancement for all members of our community, and to creating conditions in which every individual can thrive and contribute meaningfully to our collective mission.

To this end, the Office for Inclusion and Civil Rights (OICR) oversees UConn's compliance with the Americans with Disabilities Act (ADA), Section 504 of the Rehabilitation Act, Title IX, Title IV, Affirmative Action and Equal Employment Opportunity (AA/EEO) rules, and the University's non-discrimination policies.

OICR accepts reports of alleged misconduct outlined in the Policy Against Discrimination, Harassment and Related Interpersonal Violence, including Title IX-related concerns. OICR reviews all reports and investigates complaints of discrimination and harassment based on protected class. **Information provided to OICR is not confidential but will be handled with discretion**.

***Note**: With limited exception, UConn employees **must** report any disclosure of sexual assault, intimate partner violence, or stalking involving students regardless of when or where it occurred. **Employees in supervisory roles have additional reporting responsibilities** outlined in the Policy Against Discrimination, Harassment and Related Interpersonal Violence.*

LEARN MORE AND CONTACT

The Office of University Compliance

The Office of University Compliance (OUC) is the place to go when you observe or suspect a violation of University policy. The OUC ensures that UConn completes a thorough review and investigation, and takes appropriate action leading to a resolution.

Individuals who report possible compliance issues in good faith will be accorded privacy and/or anonymity to the extent possible under the law. While the highest level of privacy will be maintained, **anonymity and confidentiality cannot be guaranteed.** However, individuals who report in good faith, or who participate in a compliance investigation, are protected from retaliation per the University's Non-Retaliation Policy.

LEARN MORE AND CONTACT

REPORT A CONCERN

CONTACT US

CONNECT ON LINKEDIN

UCONN
UNIVERSITY COMPLIANCE

HEALTHCARE COMPLIANCE & PRIVACY AND IT SECURITY MATTERS



Celebrate National Compliance & Ethics Week with the OHCP

Join the OHCP in celebrating National Compliance & Ethics Week – test your knowledge and take your best shot at compliance and privacy trivia.

Watch Video





Found Media? Report Unknown Devices

Do not plug in found thumb drives or USB sticks—these could instantly infect your device with malware, putting company data at severe risk. Attackers deliberately leave labeled drives such as “Confidential Payroll” in visible locations to trick you—this tactic has compromised many organizations worldwide.

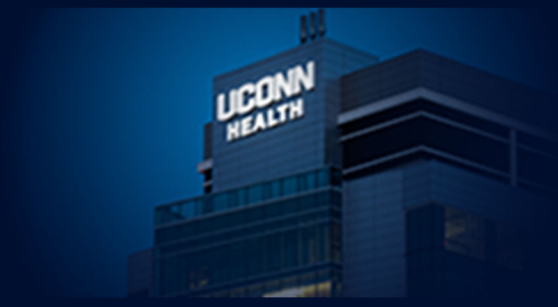
Take immediate action: If you find unknown media, report it to IT or dispose of it securely. Curiosity can cost you and the company dearly.

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

Phone: 860.679.6060 **Fax:** 860.679.1016

UCONN HEALTH

HEALTHCARE COMPLIANCE & PRIVACY AND IT SECURITY MATTERS



Reviewing the Gift Rules in Healthcare

As the holidays approach, it's a great time to review the rules about giving and receiving gifts in healthcare.

Read More





Use Approved Tools Only - Avoid the Risks of Shadow IT

It's tempting to use a quick online tool, app, or AI site to get something done faster. But if it isn't approved by IT, it can expose you and the organization to serious security risks.

Why "shortcut" tools create big problems:

- **No security review** — Unapproved apps may contain vulnerabilities or backdoors
- **No guaranteed updates** — Outdated tools make you an easy target for new threats
- **Risk of data exposure** — Anything you upload could end up in the wrong hands (including competitors and the dark web)
- **Lack of monitoring** — If something goes wrong, Security can't detect or stop it
- **Possible compliance violations** — Especially in Healthcare or Research, using unapproved tools can lead to significant regulatory penalties.

The rule to live by:
If it's not on the official Approved Applications list (Intranet > *Approved Applications*) or hasn't been cleared by IT/Security, don't use it for work — even "just this once."

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

Phone: 860.679.6060 **Fax:** 860.679.1016

UCONN HEALTH

HEALTHCARE COMPLIANCE & PRIVACY AND IT SECURITY MATTERS



Phishing and the Holidays

The holidays are a prime time for cyberattacks. With reduced staffing and higher workloads, healthcare organizations are seen as easy targets by hackers. Stay alert and follow security best practices.

Read More





See Something? Say Something!

You are Our First Line of Defense

As daily users of our systems, you play the most critical role in keeping them secure. You're in the best position to spot risks before they become significant issues - often spotting things that automated tools might miss.

- **Unusual Logins:** Did you get a notification for a login you didn't initiate?
- **Suspicious Emails:** Did a link or sender look "off," even if it passed the spam filter?
- **Outdated Software:** Are you constantly clicking "Later" on update reminders?
- **Your daily vigilance in routine tasks makes you an essential security sensor:** Even minor anomalies you detect can be the key to preventing a larger breach.

Report It

Report observations to your **Manager**, **Service Desk**, or the **IT Security team.**
Reporting your observations is one of the most important ways to help safeguard our data. This step enables rapid threat investigation and supports our culture of shared responsibility. Don't worry about being wrong; we'd rather check 10 false alarms than miss one real threat.

Together, awareness and immediate action turn vulnerabilities into improvements.

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

Phone: 860.679.6060 **Fax:** 860.679.1016

UCONN HEALTH

ATTACHMENT 5.1

ATTACHMENT 5.1

University of Connecticut

Joint Audit & Compliance Committee Meeting

Public Session

March 26th, 2026

UConn – Information Technology Services

ITS Outreach

12/11: Faculty Tech Event on file storage (OneDrive, Teams, and SharePoint) and IT security; supplemented by one-on-one tech support for attendees

12/16: Presentation to IT Community: **The Future of Authentication: Passwordless and Token-Based Security**

2/17: Presentation to IT Community: **Modernizing Identity: What's Next for IAM at UConn**

Ongoing, bi-weekly ITS in-person presentations at New Employee Orientation to stress the importance of IT security best practices and explain how to get IT support.

Major Outages (as of 12/12/2025)

Outage Taxonomy	# of Issues	Systems Affected
Network Issue - Software	0	
Network Issue – Request Flood	0	
System Issue - Hardware	3	CAS single sign-on
System Issue - Software	1	Jamf, Certificate misconfiguration
Third Party	4	HPC vendor code, Page up, EMS, Duo

Total # of Major Outages: 8

ATTACHMENT 5.2

ATTACHMENT 5.2

University of Connecticut

Joint Audit & Compliance Committee Meeting

Public Session

March 26th, 2026

UConn Heath – Information Technology Update

Major Projects Completed since December 2025

- Emergency Department expansion
- Hybrid OR #2 implementation
- Spinraza Therapy plan
- System upgrades:
  - Epic
  - RightFax
  - Patient Safety Event Reporting system (RL6)
- Torrington location deployment/activation.
- Huron operational optimization activities

.

Major Outages (as of 3/5/2026)

Outage Taxonomy	# of Issues	Systems Affected
Network Issue - Software	1	Campus internet, firewalls
Network Issue – Request Flood	0	
System Issue - Hardware	0	CAS single sign-on
System Issue - Software	2	Policy Manager, Entra ID
Third Party	6	Imprivata, BD Pyxis, Microsoft 365, Telephone Circuits, Dragon Medical One, DUO

Total # of Major Outages: 9