



# UConn

UNIVERSITY OF CONNECTICUT

# UConn HEALTH

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

Joint Audit & Compliance Committee  
Virtual Meeting

June 26, 2025

## **PUBLIC SESSION**

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

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

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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, June 26, 2025**

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://ait.uconn.edu/bot>

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

AGENDA		
<b>CALL TO ORDER</b>		
<b>EXECUTIVE SESSION</b>		
<b>PUBLIC PARTICIPATION</b>		
Individuals who wish to speak during the Public Participation portion of the Thursday, June 26, meeting must do so 24 hours in advance of the meeting's start time (i.e., 10:00 a.m. on Wednesday, June 25th) by emailing <a href="mailto:BoardCommittees@uconn.edu">BoardCommittees@uconn.edu</a> . 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 ( <a href="mailto:BoardCommittees@uconn.edu">BoardCommittees@uconn.edu</a> ), and all comments will be transmitted to the Committee.		
Agenda Items	Proposed Action	Attachment
<b>MINUTES OF THE PRIOR MEETING</b>		
Minutes of March 27, 2025, Meeting	Approval	1.1
<b>EXTERNAL AUDIT ACTIVITIES</b>		
Status of External Audit Engagements	Update	2.1
CBIZ CPAs P.C. - UCONN 2000 Infrastructure Program Agreed Upon Procedures Report for FYE June 30, 2024	Presentation	2.2 2.3
Pharmacy Consultants, Inc. (DBA 340B Compliance Partners) – UConn Health 340B Drug Pricing Program Audits for CY 2024	Presentation	2.4, 2.5, 2.6 2.7, 2.8, 2.9
Auditors of Public Accounts – UConn & UConn Health State-Wide Single Audit for FYE June 30, 2024 <a href="#">STATEWIDE 20250327_FY2024.pdf</a>	Presentation	2.10
Auditors of Public Accounts – UConn Departmental Audit for FYE June 30, 2022 & 2023 <a href="#">University of Connecticut 20250616_FY2022,2023.pdf</a>	Presentation	2.11
<b>SIGNIFICANT INTERNAL AUDIT ACTIVITIES</b>		
Status of Audit Assignments	Update	3.1
Status of Audit Observations	Update	3.2
New England Sickle Cell Institute Audit – Chart Documentation Status	Update	N/A
AMAS Organizational Chart/Staffing	Update	3.3
<b>COMPLIANCE ACTIVITIES</b>		
Significant Compliance Activities	Update	4.1
University Compliance Data Summary Annual Report	Update	4.2
Leading with Integrity: A Manager's Guide to Compliance and Ethics	Presentation	4.3
HealthCare Compliance & Privacy Dashboard	Informational	4.4
Informational/Educational Items	Informational	4.5
<b>INFORMATION TECHNOLOGY</b>		
UConn	Update	5.1
UConn Health	Update	5.2
<b>OTHER BUSINESS</b>		
<b>ADJOURNMENT</b>		

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

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# ATTACHMENT 1.1

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## DRAFT MINUTES

### University of Connecticut & UConn Health Joint Audit & Compliance Committee

**March 27, 2025**  
**Virtual Meeting**

Committee Members	<u>Board of Trustees</u> Mark Boxer, Andrea Dennis-LaVigne, Jeanine Gouin, Daniel Toscano  <u>UConn Health Board of Directors</u> Francis Archambault, Jr., Rick Carbray, Jr.
University Staff	Radenka Maric, Andrew Agwunobi, Scott Allen, Donald Babcock, Sarah Croucher, Anne D'Alleva, Michael Dwyer, Kimberly Fearney, Ann Fiorvanti, Nicole Gelston, Jeffrey Geoghegan, Haleh Ghaemolsabahi, Kimberly Hill, Andrea Keilty, Stacy Koehler, Peggy McCarthy, Rick McCarthy, Claire Murray, Maureen O'Connor, Gregory Perrotti, Jennifer Przybyszewski, Angelo Quaresima, Rachel Rubin, David Wallace, and Michelle Williams

Vice-Chair Boxer convened the Committee at 10:08 a.m.

#### 1. Executive Session

On a motion by Trustee Carbray, seconded by Director Archambault, 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:

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

University Staff: Maric, Agwunobi, D'Alleva, Fearney, Gelston, Geoghegan, Hill, Koehler, Murray, Perrotti, Quaresima, Rubin, and Williams.

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

The Executive Session ended at 11:10 a.m., and the Committee returned to the Open Session at 11:12 a.m.

2. Public Participation

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

3. Minutes of December 19, 2024, Meeting

On a motion by Trustee Dennis-LaVigne, seconded by Director Archambault, the Committee voted to unanimously approve the minutes of the December 19, 2024, Meeting.

4. External Audit Activities

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

5. Significant Internal Audit Activities

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

6. Compliance Activities

Associate Vice President and Chief Compliance Officer Fearney presented the Committee with an update on significant compliance activities, the Healthcare Compliance and Privacy Dashboard and provided several informational/educational items.

7. Information Technology Updates

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

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

8. Other Business

There was no Other Business.

9. Adjournment

On a motion by Trustee Toscano, seconded by Trustee Dennis-LaVigne, the Committee voted unanimously to adjourn the meeting. The Committee adjourned at 11:22 a.m.

Respectfully submitted,  
*Karen Violette*

# ATTACHMENT 2.1

# ATTACHMENT 2.1

University of Connecticut Board of Trustees  
University of Connecticut Health Center Board of Directors  
**Joint Audit & Compliance Committee**  
**June 26, 2025**

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 25 Underway	FY 24 Issued 11/20/24, 11/20/24 & 12/3/24	2	0	2
James Moore & Co	UConn Athletics	Annual NCAA agreed upon procedures performed on all revenues, expenses, and capital expenditures for the Athletics Program	FY 25 No Activity	FY 24 Issued 12/3/24	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 Statutes (CGS)	FY 25 No Activity	FY 24 Issued 4/16/25	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 No Activity	CY 24 Issued 2/13/25, 1/29/25 & 1/30/25	8	7	1
State Auditors	UConn & UConn Health	Annual audit of Federal Funds required under the Federal Single Audit Act (SWSA)	FY 25 No Activity	FY 24 Issued 3/27/25	0	0	0
State Auditors	UConn	Annual audit of financial statements included in the Annual Comprehensive Financial Report (ACFR)	FY 25 No Activity	FY 24 Issued 12/6/24	No Recommendations Reported		
State Auditors	UConn Health	Annual audit of financial statements included in the Annual Comprehensive Financial Report (ACFR)	FY 25 No Activity	FY 24 Issued 12/12/24	No Recommendations Reported		
State Auditors	UConn	Departmental statutory required audit (CGS Sec 2-90)	FYs 24 & 25 No Activity	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

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# University of Connecticut

AGREED-UPON-PROCEDURE RESULTS FOR  
THE YEAR ENDING JUNE 30, 2024  
JUNE 26, 2025



# Agenda



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

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

# Your Engagement Leadership Team



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Engagement Leader

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AUP Leader

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**Diane Morrison, CPA, CFE**  
Specialist

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# Agreed-Upon Procedures Process and Results

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

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

- **Expenditure Testing – Procedure 7b** – One instance where the contractor was unable to provide invoice support for \$6k of insurance billed. Contractor will be issuing a credit to the University.
- **Expenditure Testing – Procedure 7c** – Five instances where the job cost reports were not reconciled to current year fiscal billings for a net difference of approximately \$1,600.
- **Contract Testing – Procedure 16** – One instance of an incorrect recording of subcontractor markups for insurance, bonds, overhead and profit resulting in a difference of \$46.
- **Contract Testing – Procedure 17** – One instance of the incorrect labor rate being utilized resulting in a difference of approximately \$140.
- **Contract Testing – Procedure 19** – One instance of a mathematical error for a difference of \$186.
- **Contract Testing – UConn Health – Procedure 10** – Two instances where the project number via HuskyBuy PO Summary and the Executed Contract were different.
- **Contract Testing – UConn Health – Procedure 16** – One instance of an incorrect recording of an allowable cost component resulting for a difference of \$297.

# Agreed-Upon Procedures Process and Results Continued



## Review of key procedures and the report

- Procedures
- Appendices

# Discussion Points

## Current Year Discussion Point

### Observation

During our contract test work, we identified some items that could be considered small tools and consumable items which are covered by Overhead and Profit. UPDC reviewed these items and determined them to be properly recorded.

UConn Health currently does not maintain a listing of approved labor rates.

### Suggestion Actions

We recommend the University continues to monitor to the terms of the contract to ensure consistency.

Approved labor rates assist in assessing the reasonableness of change order documentation. We recommend that UConn Health establish cost basis labor rates for change order work. This could be leveraged off of the labor rates tracked by UPDC with additional assessment to ensure they meet UConn Health's requirements.





# Questions and Discussion

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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, 2024**

# 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, 2024 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.*

April 16, 2025  
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:

### **Expenditure Testing:**

Procedure:

1. Obtain a report of total UConn 2000 general obligation bond expenditures by project from UConn for Fiscal Year June 30, 2024. To ensure completeness, this report will also include non-UConn 2000 funded expenditures for Fiscal Year June 30, 2024 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, 2024. The report included non-UConn 2000 funded expenditures for Fiscal Year June 30, 2024 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 19 construction projects that met this criteria and 6 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 19 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.



## UNIVERSITY OF CONNECTICUT

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

#### Procedure:

4. For projects selected in Procedure 2, aggregate duplicate e-doc numbers per project and select all expenditures greater than \$100,000, including 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 174 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 174 expenditures that met the parameters of Procedure 3, 145 were PREQ, 2 were IB, 21 were DI, 2 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.

## UNIVERSITY OF CONNECTICUT

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

- 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:

- a. We located the corresponding transaction within the HuskyBuy procurement and payment system for each of the 145 expenditures that were supported by third-party invoices (PREQ) without exception.
- b. We inspected the addressee of the supporting invoice noting that they were addressed to UConn Health, the University of Connecticut or UConn without exception.
- c. We inspected the invoices noting vendor, invoice number or payment application, invoice date and invoice and compared to the HuskyBuy invoice without exception. We identified one item in which UConn overpaid the invoice by \$1,000, which was identified by management during the fiscal year ended June 30, 2024 and corrected in the fiscal year ended June 30, 2024. No exceptions identified.
- 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.

## UNIVERSITY OF CONNECTICUT

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

- c. Obtain a job cost report from the contractor which reconciles to its current fiscal year billings.
- d. Examine the job cost report to identify any duplicate charges.

#### Results:

- a. We identified 91 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. We compared the amounts billed without exception.
- b. We obtained documentation supporting actual costs of insurances charged and compared to the amounts billed noting one exception. There was one project in which the contractor was unable to produce the insurance invoice support for approximately \$6,000. As a result, a subsequent credit for the insurance amount 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 five job cost reports for which the construction manager was unable to reconcile the job cost report to current year fiscal billings by a net of approximately \$1,600. No other exceptions identified.
- d. We examined the job cost reports obtained as part of Procedure 7.c, noting there were no instances of duplicate charges.

#### 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.

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

- 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:

- a. For all selected expenditures, which totaled 29, 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 25 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.

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

- 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 noted 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 27 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 note 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.

## UNIVERSITY OF CONNECTICUT

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

#### Results:

9. We identified 12 expenditures in Procedure 8 that were supported by a DI e-doc that specify “management fee” or “labor allocation” was included in the explanation field of the DI e-doc.
  - a. We inspected the backup documents in the “attachments” section and identified the Project ID of the expenditure selected and compared the Project ID to the report obtained in Procedure 1 noting agreement.
  - b. We inspected the DI e-doc identifying the Project ID and compared the Project ID to the backup document obtained in Procedure 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, 2024 from UConn. To ensure completeness, this report will also include non-UConn 2000 funded expenditures for Fiscal Year June 30, 2024 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, 2024 from the UConn management team. This report included non-UConn 2000 funded expenditures for Fiscal Year June 30, 2024 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.

## UNIVERSITY OF CONNECTICUT

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

#### 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 16 projects where a construction contractor has been engaged. Construction contracts for four of the identified projects were initiated in the current fiscal year which will be tested in Procedures 4 - 9 and Procedures 10 - 19, and twelve contracts which will be tested only in Procedures 10 - 19.

#### Procedure:

4. For construction contracts initiated in the current fiscal year identified in Procedure 3, obtain the Contract Approval Request Form ("CAR") or Unifier Requisition/Unifier Purchase Order Amendment (collectively, "Electronic Workflow Approval" or "EWA") for the contract.

#### Result:

4. For three of the projects identified in Procedure 3, we obtained a CAR or EWA noting no exceptions. For one project identified in Procedure 3, the project did not go out to bid and accordingly did not have a CAR. A Sole Source Justification Form was obtained for this project which is not considered an exception.

#### 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 three of the projects, 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. For one project that did not go out to bid and accordingly did not have a CAR, we inspected a Sole Source Justification Form for the Vendor, Project Name and Project ID and compared the attributes to the report obtained in Procedure 1 for agreement. The Sole Source did not contain the Project Name or Project ID; however, the Vendor and Project description agreed to the report obtained in Procedure 1 without exception.

## UNIVERSITY OF CONNECTICUT

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

#### 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 three of the projects, 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. As noted in Procedure 4, one item did not contain a CAR but instead contained a Sole Source Justification Form due to the bidding process for the project. Approved authorizers per the Sole Source Justification Form were compared to the list of approved authorizers for agreement 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.



## UNIVERSITY OF CONNECTICUT

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

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

## UNIVERSITY OF CONNECTICUT

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

- 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 KFS as of the date of the analysis. No items were identified in which the CO analysis exceeded the total from the Purchase Order screen in KFS, 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, 2024 resulting in 38 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.

## UNIVERSITY OF CONNECTICUT

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

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. 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. We identified one exception whereby two amounts were transposed resulting in a difference of \$46. The University has communicated the exception to the applicable contractor for credit. No other exceptions identified.

Procedure:

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

Result:

17. We inspected the executed change order documentation and identified the labor rates utilized within the change order and compared to the approved rates noting one exception resulting in a difference of approximately \$140. The University has communicated the exception to the applicable contractor for credit. No other exceptions identified.

## UNIVERSITY OF CONNECTICUT

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

#### Procedure:

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

#### Result:

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

#### Procedure:

19. Mathematically check the amount of the change orders.

#### Result:

19. We mathematically checked the amount of the change orders for accuracy and identified one mathematical exception of \$186. The University has communicated the exception to the applicable contractor for credit. No other 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. Five 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 Health 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.

## UNIVERSITY OF CONNECTICUT

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

#### 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. All project budgets were within 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. Total project spend for each of the in-scope projects was within the total project budget.
  - c. One project had multiple Fund Code Level ITD reports. For the one project, we identified the reports with UConn 2000 Fund codes, noting that fund activity was within the UConn 2000 fund code.

## UNIVERSITY OF CONNECTICUT

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

#### 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 were obtained:
  - 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

## UNIVERSITY OF CONNECTICUT

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

#### Procedures:

7. For each Purchase Order relating to each Construction Contract, 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.
  - a. The PO Revision List
  - b. The PO Summary
  - c. The PO for each version of the PO listed on the PO Revision List
  - 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 without exception.

#### 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.

## UNIVERSITY OF CONNECTICUT

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

#### 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. 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. We identified that two projects contained a different project number in the HuskyBuy PO Summary obtained in Procedure 7.b compared to the Executed Contract. No other exceptions identified.

#### Procedure:

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

#### Result:

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



## UNIVERSITY OF CONNECTICUT

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

#### 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 5 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.

## UNIVERSITY OF CONNECTICUT

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

#### Procedure:

16. Inspect the 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. We compared the overhead and profit percentages to the executed contract. One exception was identified due to an incorrect percentage markup being utilized totaling \$297. 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. No exceptions identified.

## Appendix A

### FY24 UConn 2000 AUP: University of Connecticut (Storrs and Regional Campuses) and UConn Health - Expenditure and Contract Testing Summary

Summary of FY24 UConn 2000 AUP Testing - UConn and UConn Health		
Expenditure Testing Summary - UConn (Storrs and Regionals) and UConn Health Reimbursements		
Total UConn 2000 FY24 Expenditures and Reimbursements	\$	115,803,097
UConn 2000 Expenditures and Reimbursements in AUP Defined Population	\$	110,592,003
UConn 2000 Expenditures Excluded from AUP Defined Population <sup>1</sup>	\$	5,211,094
Expenditures and Reimbursements Tested - UConn 2000	\$	96,719,437
Expenditures and Reimbursements Tested - All Fund Sources <sup>2</sup>	\$	197,309,493
Percent Tested of the Total UConn 2000 FY24 Expenditures and Reimbursements		84%
Percent Tested of the UConn 2000 AUP Defined Population		87%
Number of Expenditure and Reimbursement Transactions Tested - UConn 2000 Funded		160
Number of Expenditure and Reimbursement Transactions Tested - All Fund Sources		174
Expenditure Testing Summary - UConn Procedure 8.d.ii.2 on UConn Health Reimbursements		
Total UConn Health Reimbursements in UConn 2000 FY24 Expenditures and Reimbursements	\$	8,153,889
Reimbursements Tested Per Procedure 8.d.ii.2.	\$	6,229,652
Percent of UConn Health Reimbursements Tested of the Total Reimbursements		76%
Number of UConn Health Reimbursements Tested in UConn AUP Procedure 8.d.ii.2.		27
Contract and Change Order Testing Summary - UConn (Storrs and Regionals)		
Number of UConn 2000 Initial Contracts Tested - UConn		4
Value of UConn 2000 Initial Contracts Tested - UConn	\$	15,981,629
Total FY24 UConn 2000 Change Orders Executed - UConn	\$	13,032,180
Value of Change Orders Tested	\$	11,969,428
Percent of Change Orders Tested of the Total Change Orders Executed		92%
Number of Change Orders Tested		38
Contract and Change Order Testing Summary - UConn Health		
Number of UConn 2000 Initial Contracts Tested - UConn Health		5
Value of UConn 2000 Initial Contracts Tested - UConn Health	\$	13,271,097
Total FY24 UConn 2000 Change Orders Executed - UConn Health	\$	473,073
Value of Change Orders Tested	\$	297,986
Percent of Change Orders Tested of the Total Change Orders Executed		63%
Number of Change Orders Tested		5

<sup>1</sup> 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.

<sup>2</sup> Per UConn AUP Expenditure Testing Procedure 4, all transactions on in-scope projects are tested, regardless of fund source. For FY24, this included \$71.5M of Operating funded transactions and \$29.1M of Student Fee Revenue Bond funded transactions.

## Appendix A - Continued

### FY24 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
201523	UConn 2000 Code Remed - Stamford Downtown Relocation	\$ 2,901,317	\$ 2,373,738	Tested in Prior Year
300025	Northwest Science Quad Supplemental Utility Plant	3,340,525	2,892,143	Tested in Prior Year
300050	Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	6,127,538	4,900,829	Tested in Prior Year
300136	University Second Electrical Feed	1,676,093	1,085,318	Tested in FY24
300151	Boiler Plant Equipment Replacement and Utility Tunnel Connection	3,672,073	2,992,916	Tested in Prior Year
300169	N. Eagleville Road and Discovery Drive Intersection Improvements	1,593,899	1,483,782	Tested in FY24
300173	I-Lot Improvements	743,259	519,491	Tested in Prior Year
300200	Res Life Facilities - South Campus Residence Halls Improvements	22,477,210	21,264,460	Tested in Prior Year
300209	Field House - Old Recreation Center Renovation	888,639	888,639	N/A - In Design Phase
300234	Res Life Facilities - Mansfield Apartments Redevelopment	3,631,902	3,442,817	Tested in Prior Year <sup>3</sup>
300235	Gilbert Road Site Preparation	1,233,484	904,255	Tested in Prior Year
300241	South Campus Infrastructure	28,082,672	26,211,024	Tested in Prior Year
300247	B4 Steam Vault Replacement	1,226,189	913,695	Tested in Prior Year
300253	Avery Point Seawall Restoration (FO500157)	2,428,418	2,348,000	Tested in FY24
300260	Academic & Research Facilities - School of Nursing Building	1,517,924	1,083,270	N/A - In Design Phase
300264	C2E2 to IPB Phase 1 Office & Lab Renovation (TL2547)	797,699	285,163	N/A - T&M Only
901653	Fenton River Well Field & Road Repair	1,301,470	1,092,587	Tested in FY24
901802	Academic & Research Facilities - STEM Research Center Science 1	6,877,316	6,256,782	Tested in Prior Year
901803	Academic & Research Facilities - Gant Building Renovations - STEM	2,638,677	1,586,169	Tested in Prior Year
		\$ 93,156,304	\$ 82,525,078	

<sup>3</sup> Res Life Facilities - Mansfield Apartments Redevelopment has a construction contract for demolition of the existing structures only. Any future construction contracts for replacement structures will be tested in the fiscal year they are executed.

#### 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
Cyber Security Upgrades	\$ 1,719,165	\$ 1,694,976	
Public Safety Capital Equipment	1,693,084	959,069	
Kuali Cloud Implementation	1,055,957	461,188	
ITS Capital Equipment	1,937,048	1,305,943	
Wired Access Layer (ITS) - Ongoing Cabling Refresh	1,884,841	1,093,197	
Wired Access Layer (ITS) - Phase 4	991,715	526,097	
	\$ 9,281,810	\$ 6,040,470	

## Appendix A - Continued

FY24 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
21-019	Health Information Management Workplace Improvements	\$ 626,656	\$ 374,346	Tested in FY24
22-013	Main Building Lab Renovations - 2nd Floor	1,366,312	1,263,509	Tested in FY24
22-601.01	Building E & Building K Roof Replacement	949,321	833,258	Tested in FY24
22-601.02	Building D & Building N Roof Replacement	1,937,195	1,795,335	Tested in FY24
22-601.03	16 Munson Road Parking Lot Paving	1,239,697	1,093,976	Tested in FY24
		\$ 6,119,181	\$ 5,360,424	<sup>4</sup>
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		\$ 7,548,460	\$ 5,695,258	<sup>4</sup>
UCH Capital Equipment		605,429	534,394	
		\$ 8,153,889	\$ 6,229,652	

<sup>4</sup> 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 additional testing on reimbursements, as certain individual transactions were over the Expenditure Testing threshold, but under the Contract Testing threshold when aggregated by project.

## Appendix B

### FY24 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
UConn 2000 Code Remed - Stamford Downtown Relocation	Daniel Oconnells Sons, Inc. (Phase 2)	\$ 13,486,794	17	\$ 330,600
Northwest Science Quad Supplemental Utility Plant	Bond Brothers, Inc.	51,377,284	17	113,999
Northwest Science Quad Supplemental Utility Plant	Bond Brothers, Inc.	51,377,284	18	118,356
Northwest Science Quad Supplemental Utility Plant	Bond Brothers, Inc.	51,377,284	20	102,965
Northwest Science Quad Supplemental Utility Plant	Bond Brothers, Inc.	51,377,284	23	383,480
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	42	139,285
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	44	176,832
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	51	125,844
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	53	(135,698)
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	21	101,654
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	23	699,551
I-Lot Improvements	Turner Construction Company	5,654,406	35	79,779
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	6	383,677
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	7	1,298,820
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	8	789,729
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	9	543,533
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	10	173,117
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	11	396,300
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	12	511,611
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	13	891,086
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	14	529,406
Res Life Facilities - Mansfield Apartments Redevelopment	Neuber Environmental Service Inc.	2,248,000	2	94,726
Gilbert Road Site Preparation	Sarazin General Contractors, Inc.	6,091,000	8	1,486,750
South Campus Infrastructure	O&G Industries (Pre Con)	396,187	1	291,176
South Campus Infrastructure	O&G Industries	72,878,684	6	293,274
South Campus Infrastructure	O&G Industries	72,878,684	7	468,518
South Campus Infrastructure	O&G Industries	72,878,684	9	195,949
South Campus Infrastructure	O&G Industries	72,878,684	11	256,306
South Campus Infrastructure	O&G Industries	72,878,684	12	107,340
B4 Steam Vault Replacement	The Whiting-Turner Contracting Co.	3,631,761	7	134,614
B4 Steam Vault Replacement	The Whiting-Turner Contracting Co.	3,631,761	8	109,484
Fenton River Well Field & Road Repair	Richard's Corporation	1,226,779	1	2,100
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	41	175,446
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	43	215,862
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	45	151,777
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	47	111,101
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	54	104,431
Academic & Research Facilities - Gant Building Renovations - STEM	The Whiting-Turner Contracting Co. (Phase 1)	54,232,023	96	16,648
		Value of Change Orders Tested - UConn		\$ 11,969,428
		Number of Change Orders Tested - UConn		38

## Appendix B - Continued

### FY24 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
Health Information Management Workplace Improvements	Sarazin General Contractors	\$ 509,400	1	\$ 15,810
Main Building Lab Renovations - 2nd Floor	PAC Group, LLC	8,383,297	4	249,611
Main Building Lab Renovations - 2nd Floor	PAC Group, LLC	8,383,297	5	124,925
16 Munson Road Parking Lot Paving	Asphalt Repair Solutions	1,320,000	2	140,228
16 Munson Road Parking Lot Paving	Asphalt Repair Solutions	1,320,000	4	(232,588)
Value of Change Orders Tested - UConn Health				\$ 297,986
Number of Change Orders Tested - UConn Health				5

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# ATTACHMENT 2.4

# ATTACHMENT 2.4

# UConn HEALTH

UConn JOHN DEMPSEY  
HOSPITAL

**UConn John Dempsey Hospital [DSH070036]**

340B Program and Sample Data Analysis  
June 1, 2024 Through November 30, 2024

## EXECUTIVE SUMMARY

## Background

UConn Health John Dempsey Hospital is located in Farmington, CT and is registered as a Disproportionate Share Hospital (DSH) on the OPAIS database as DSH070036 with a start date of April 1, 2009, and last recertification date of August 21, 2024. UConn JDH has mixed-use, clinics, entity-owned pharmacies, and registered contract pharmacies. Currently, EPIC is used as the facility EMR with WellPartner, Walgreens, and Verity functioning as third-party administrators for the CE. There are also areas functioning under manual accumulation/dispensation as well as a physical 340B inventory for select locations.

UConn JDH contracted with 340B Compliance Partners to conduct the annual independent external audit of all functioning 340B universes for analysis of program compliance. This audit was conducted with an informational kick-off call on January 7, 2025, and on-site portion was February 11-13, 2025. Auditors were Sherri Faber, Steve Carter, and Joshua Gue.

## Scope and Methodology

340B Compliance Partners has completed the procedures related to the compliance with the 340B Drug Pricing Program in accordance with the Health Resources and Services Administration's (HRSA) guidance for Covered Entities as of February 11, 2025. These procedures were agreed to by Senior Management of UConn JDH. The primary areas of analysis for a DSH Covered Entity type are meeting eligibility requirements to be in the 340B program with proper recertification, avoiding diversion by establishing and maintaining eligible patient definitions and only counting 340B drugs for those patients, accurate information on the OPAIS Medicaid Exclusion File with processes in place to avoid duplicate discounts, proper oversight of contract pharmacy relationships, and robust Policies and Procedures to ensure programmatic compliance. Contract pharmacy agreements should include 12 elements identified by HRSA as deemed necessary for compliance.

157 total samples were selected for testing from all universes used by UConn JDH.

Analysis of the following has been completed:

- A. Knowledge during pre-audit conference call
- B. Accuracy of OPAIS Database
- C. Verification of Eligibility
- D. Medicaid Carve-In/Carve-Out status
- E. Policy and Procedure Review
- F. Sample of dispensations tested for eligibility for 340B
- G. Accumulator review for eligibility and replenishment records, where applicable
- H. GPO Prohibition Compliance
- I. Contract Pharmacy Registration Compliance
- J. Provider File Review
- K. Test staff knowledge of program (i.e., ordering processes, eligibility, etc.)
- L. Internal Audit Processes
- M. Multi-disciplinary oversight committee meetings
- N. 12 Essential Elements in PSAs for contract pharmacy relationships

## PROCEDURE NOTES AND FINDINGS

### A: Knowledge during pre-audit conference

Staff active and engaged in kick off call held January 7, 2025. We followed an agenda currently in use by Bizzell US (consulting group conducting audits on behalf of HRSA) along with Q&A from the UConn team. Appropriate questions asked to prepare for a HRSA audit in the future.

### B: Accuracy of OPAIS database

Pharmacy Services Agreements were compared against registrations of contract pharmacies on the OPAIS database. Minor address discrepancies were noted, but not a compliance concern.

## C: Verification of eligibility

Covered entity meets all eligibility requirements as a disproportionate share hospital. DSH percentage is greater than 11.75%, CE is a not-for-profit entity owned by the state government. Recertification was completed timely and was last completed August 21, 2024.

## D: Medicaid Carve-In/Carve-Out status

CE chooses to Carve-In for Connecticut FFS Medicaid in mixed-use universes and has accurate data on the MEF to do so. All contract pharmacy arrangements are Carve-Out, and there is appropriate oversight in place to ensure relevant BIN/PCN/GRP combinations are carved out via third-party administrators.

## E: Policy and procedure review

All essential elements noted in HRSA data request list are addressed in CE policies. A few minor best practice recommendations are included in the Internal Work Plan for CE review.

## F: Sample of dispensations tested for 340B eligibility

Samples were selected from all identified universes, as reported by the CE, with a total of 157 samples tested. Thorough analysis was completed for all including:

- Ordering provider eligibility
- Location eligibility
- Review of payer
- Review of encounters for responsibility of care
- Date and time of administration documented in mixed-use areas
- Review of patient status at the time of documented 340B eligibility
- Review of appropriate modifiers on claims, as required
- Review of accumulation and replenishment processes
- Prescription documentation in EHR to match hard copies supplied by contract pharmacies

#### *Findings:*

- Internal discussion needed to avoid accumulating on private label NDC and subsequently purchasing non-private label NDC.
- Non-equivalent NDCs accumulating. Sample #10 Rho(D) Ig.
- Consignment dispensation documentation needs a streamlined process to align with purchasing.

#### *Areas for Improvement*

- Recommend removing reference to IV Acetaminophen as an NCOD.
- Consider additional safeguards around the manual invoice uploading process. Observed one instance of invoice uploaded to incorrect accumulator and another where eleven (11) dispensations occurred on a single recorded purchase.

## G: Accumulator review

TPA was reviewed for each sample to demonstrate accumulation of dispense and subsequent replenishment. Five opportunities were noted.

## H: GPO prohibition compliance

GPO prohibition compliance discussed with team. Staff members have a good understanding of HRSA expectations around this requirement. One opportunity was noted with a neutral inventory product with no initial WAC purchase. Sample 55.

## I: Contract pharmacy registration compliance

Contract pharmacy registrations were reviewed to ensure fully executed PSA prior to registration on OPAIS.

## J: Provider file review

Discussion around provider file maintenance process was discussed on site, with a change in process since last year. Opportunities for improvement were noted with 2 samples originating from a provider not found on the supplied provider files.

## K: Staff knowledge of program

Held discussions on site with staff responsible for ordering medications and working in the central pharmacy in mixed-use setting. Processes in place to order on appropriate accounts, with key staff engaged and knowledgeable of program requirements.

## L: Internal quality controls

Discussed on site with a review of elements tested. Audits were conducted in mixed-use and all other universes, mimicking the HRSA audit process for each sample chosen. Process was well addressed in policy and procedure.

## M: Multi-disciplinary committee meetings

Discussed onsite. Covered entity has this committee established and meets as indicated in policy and procedures. Minutes of meetings were produced to document as such.

## N: 12 Essential Elements

All Pharmacy Services Agreements were reviewed for incorporation of 12 essential elements as identified in the Federal Register by HRSA. No discrepancies were noted.

## SUMMARY

Review above comments and determine if you would challenge any findings as you would have 30 days to do so. Next, develop a corrective action plan (CAP) within 60 days of receipt of report. Keep in mind with a HRSA audit, all CAPs would be expected to be fully implemented and attestation received within six months of approval of the CAP. The CAP would be expected for all Findings.

This report is intended solely for the information and use of UConn Health senior management, 340B Oversight Committee, pharmacy personnel, and HRSA/OPA (if requested) and is not intended to be and should not be used by another other than those specified parties.



# ATTACHMENT 2.5

# ATTACHMENT 2.5

**FINDINGS AND AREAS FOR IMPROVEMENT OF THE INDEPENDENT OUTSIDE AUDIT  
FOR JDH 340B PROGRAM**

*The JDH 340B program underwent an outside independent mock audit as required by Health Resources and Services Administration (HRSA) for the period of June 1, 2024 – November 30, 2024. This audit was conducted by 340B Compliance Partners with a kick-off, pre-audit, conference call on January 7, 2025, and the audit took place on-site on February 11 through February 13, 2025. 340B Compliance Partners completed the procedures related to compliance with the 340B Drug Pricing Program, in accordance with the HRSA’s guidance for Covered Entities.*

**FINDINGS:**

1. Finding: *“Internal discussion needed to avoid accumulating on private label NDC and subsequently purchasing non-private label NDC.”*

During the review of the Covered Entity’s (CE) mixed-use areas, the auditors saw an accumulation for a private label NDC. Private label National Drug Codes (NDCs) are unique identifiers assigned to medications produced under a private label by a manufacturer for a specific purchasing organization. The concern by the auditors is the potential for using these products in the outpatient setting.

*340B Management Response:*

The 340B Management team disagrees with this finding, as these products are only purchased by the CE when the wholesaler is out of stock of the non-Private labeled NDC. This approach helps the organization avoid disruptions to patient care during drug shortages.

Per **HRSA FAQ ID: 1242**- ... *In situations where a product is unavailable at 340B or WAC, and the covered entity can document that all other options have been exhausted, the covered entity should maintain auditable records demonstrating the circumstance, and show they attempted to purchase the product at 340B every time an order was made...*

The CE maintains auditable records of this process and was able to present them to the auditors. In the event of an HRSA audit, if the CE is unable to provide the required documentation during the auditor’s on-site visit, the CE has 30 calendar days to submit the necessary documentation to HRSA in writing.

*Completion Date: 3/31/2025*

2. Finding: *“Non-equivalent NDCs accumulating. Sample #10 Rho(D) Ig.”*

During the review of the CE’s mixed-use areas, the auditors identified a mismatch between the NDC and drug product due to an incorrect mapping of Rho(D) immune globulin injection to a unique identifier in the Electronic Health Record (EHR) system, referred to as ERX.

*340B Management Response:*

The 340B Management team agrees and acknowledges that the product was incorrectly mapped in the split-billing software system. Our CE dispenses medications to both 340B eligible and ineligible patients, and we track drug transactions to ensure that 340B drugs are purchased only for eligible patient dispenses or administrations, while non-340B drugs are used for ineligible patients. To achieve this, we utilize a virtual replenishment drug inventory model and maintain a “neutral” inventory. The software

uses an 11-digit NDC match for replenishment, mapping the billing unit (typically in mL) to the purchasing unit (such as vials). In this particular case, the NDC was mapped to an incorrect ERX. We have since corrected the mapping and the accumulator was adjusted accordingly. Because this NDC was only purchased once at WAC, this issue was not recurrent or systemic, but rather a missed opportunity.

*Completion Date: 5/30/2025*

**3. Finding: “Consignment dispensation documentation needs a streamlined process to align with purchasing.”**

During the review of the CE’s mixed-use areas, the auditors evaluated a sample with 4-Factor Prothrombin Complex Concentrate (Human) (PCC), used for life-threatening bleeding. The product was set to accumulate by the standardized units of the vial instead of the factor content of the vial creating a mismatch of what was documented as administered versus taken out of the consignment fridge. The rest of our factor products do not accumulate due to the variability of the factor content of different products.

**340B Management Response:**

The pharmacy utilizes a consignment fridge to store and track RFID-tagged inventory of factor products. The potency (units) of the 4-Factor PCC is determined by its Factor IX content, which varies between vials. For instance, a 1000-unit vial can range from 800 to 1240 Factor IX units per vial. Given the urgent nature of this product and the need for timely patient administration, in clinical practice the dosing is based on the standardized unit content of a vial, such as 1000 units. The associated charge for administration then feeds into the split-billing software. Other factor products do not feed into the split-billing software. To ensure compliance, buyers manually review and purchase all factor products, including the one evaluated by the auditors. The 340B Management team agrees with the finding and has unmapped this product from the split-billing software. Going forward, 4-Factor PCC will be managed like other factor products, outside of the split-billing process. We will continue manually matching administered doses in the EHR to consignment inventory, ensuring 340B eligibility and accurate replenishment to the correct account.

*Completion Date: 5/1/2025*

**AREAS FOR IMPROVEMENT:**

**1. AFI: “Recommend removing reference to IV Acetaminophen as an NCOD.”**

When brand-name intravenous (IV) acetaminophen was initially launched, it was not available at the 340B price. Consequently, our organization decided to add it to our Covered Outpatient Drug (COD) exclusion list. By placing it on this list, we were able to purchase the drug through our Group Purchasing Organization (GPO) account without violating the 340B program’s GPO prohibition.

**JDH 340B Management Response:**

The 340B Management team agrees with the auditor's recommendation. Multiple generic manufacturers now offer this product at 340B pricing, eliminating the need to forgo the discount. This change was reviewed and approved by the 340B Oversight Committee on April 11, 2025.

*Completion Date: 4/11/2025*

2. AFI: *"Consider additional safeguards around the manual invoice uploading process. Observed one instance of invoice uploaded to incorrect accumulator and another where eleven (11) dispensations occurred on a single recorded purchase."*

At times, it is necessary for us to purchase medications outside of our primary wholesaler, sourcing them directly from manufacturers or specialty distributors. These are known as "manual purchases" and require the corresponding invoices to be manually uploaded into our split-billing software to ensure that the accumulators properly reflect and decrement these direct purchases.

*340B Management Response:*

340B Management agrees with the auditor's assessment and recommendation regarding this AFI. The observation by the auditors involved two separate issues. The first was a user error in which invoices were uploaded to the wrong accumulator shortly after the establishment of a Clean Site; the responsible user has since been educated. The second issue involved a charge that appeared with an associated accumulation, but the corresponding invoices were missing from the accumulator. This was traced back to a nurse mistakenly documenting administration of a patient's own medication, which triggered a charge in the EHR. Since no inventory was used, there were no invoices to upload. The nurse received education to ensure proper documentation of patient-owned medications, preventing inappropriate charge generation in the future.

*Completion Date: 6/30/2025*

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# ATTACHMENT 2.6

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# UConn HEALTH

University of Connecticut Division of Infectious Diseases

Ryan White Part A [RWI06030]

340B Program and Sample Data Analysis  
1-Jun-2024 through 30-Nov-2024

## EXECUTIVE SUMMARY

## Background

UConn Health Ryan White Part A is located in Farmington, CT and is registered as a Ryan White Part A on the OPAIS database as RWI06030 with a start date of January 1, 2012, and last recertification date of February 10, 2024. UConn Health Ryan White Part A has registered contract pharmacies. Currently, EPIC is used as the facility EMR with WellPartner, Walgreens, Curant, and Verity functioning as a third-party administrator for the CE. This is an additional manual universe, which had no claims data during the sample period.

UConn Health Ryan White Part A contracted with 340B Compliance Partners to conduct the annual independent external audit of all functioning 340B universes for analysis of program compliance. The on-site MOCK HRSA audit was conducted January 29, 2025. Auditors were Sherri Faber, Steve Carter, and Joshua Gue.

## Scope and Methodology

340B Compliance Partners has completed the procedures related to the compliance with the 340B Drug Pricing Program in accordance with the Health Resources and Services Administration's (HRSA) guidance for Covered Entities as of January 29, 2025. These procedures were agreed to by Senior Management of UConn Health. The primary areas of analysis for a Ryan White Part A Covered Entity type are meeting eligibility requirements to be in the 340B program with proper recertification, avoiding diversion by establishing and maintaining eligible patient definitions and only counting 340B drugs for those patients, accurate information on the OPAIS Medicaid Exclusion File with processes in place to avoid duplicate discounts, proper oversight of contract pharmacy relationships, and robust Policies and Procedures to ensure programmatic compliance. Contract pharmacy agreements should include 12 elements identified by HRSA as deemed necessary for compliance.

60 total samples were selected for testing from all universes used by UConn Health Ryan White Part A (RWI06030).

Analysis of the following has been completed:

- A. Knowledge during pre-audit conference call
- B. Accuracy of OPAIS Database
- C. Verification of Eligibility
- D. Medicaid Carve-In/Carve-Out status
- E. Policy and Procedure Review
- F. Sample of dispensations tested for eligibility for 340B
- G. Accumulator review for eligibility and replenishment records, where applicable
- H. Diversion Tests
- I. Contract Pharmacy Registration Compliance
- J. Provider File Review
- K. Test staff knowledge of program (i.e., ordering processes, eligibility, etc.)
- L. Internal Audit Processes
- M. Multi-disciplinary oversight committee meetings
- N. 12 Essential Elements in PSAs for contract pharmacy relationships

## PROCEDURE NOTES AND FINDINGS

### A: Knowledge during pre-audit conference

Staff active and engaged in kick off call held January 8, 2025. We followed agenda currently in use by Bizzell US (consulting group conducting audits on behalf of HRSA) along with Q&A from the UConn team. Appropriate questions asked to prepare for a HRSA audit in the future.

### B: Accuracy of OPAIS database

Pharmacy Services Agreements were compared against registrations of contract pharmacies on the OPAIS database. Minor address discrepancies were noted, but not a compliance concern.

### C: Verification of eligibility

Covered entity meets all eligibility requirements for Ryan White Part A, with timely recertification completed (delayed in winter 2025 due to HRSA delays)

## D: Medicaid Carve-In/Carve-Out status

All contract pharmacy arrangements are Carve-Out.

## E: Policy and procedure review

All essential elements noted in HRSA data request list are addressed in CE policies, with no recommendations made for edits.

## F: Sample of dispensations tested for 340B eligibility

Samples were selected from all identified universes, as reported by the CE, with a total of 65 samples tested. Thorough analysis was completed for all including:

- Ordering provider eligibility
- Location eligibility
- Review of payer
- Review of encounters for responsibility of care
- Review of patient status at the time of documented 340B eligibility
- Review of appropriate modifiers on claims, as required
- Review of accumulation and replenishment processes
- Prescription documentation in EHR to match hard copies supplied by contract pharmacies

### *Findings*

- Diversion: One sample emanated from an ineligible location.
- Diversion: One sample was prescribed by an ineligible provider

## G: Accumulator review

TPA was reviewed for each sample to demonstrate accumulation of dispense and subsequent replenishment.

## H: Diversion Tests

No issues identified

## I: Contract pharmacy registration compliance

Contract pharmacy registrations were reviewed to ensure fully executed PSA prior to registration on OPAIS. It was noted that five locations were registered prior to a PSA being fully executed.

## J: Provider file review

Provider file was reviewed with no concerns noted.

## K: Staff knowledge of program

Held discussions on site with staff responsible for contract pharmacy oversight. Processes in place to ensure TPA(s) are functioning as intended, with key staff engaged and knowledgeable of program requirements.

## L: Internal quality controls

Discussed on site with a review of elements tested. Audits were conducted in all universes, mimicking the HRSA audit process for each sample chosen. Process was well addressed in policy and procedure.

## M: Multi-disciplinary committee meetings

Discussed onsite. Covered entity has this committee established and meets as indicated in policy and procedures. Minutes of meetings were produced to document as such.

## N: 12 Essential Elements

All Pharmacy Services Agreements were reviewed for incorporation of 12 essential elements as identified in the Federal Register by HRSA. One minor discrepancy was noted.

## SUMMARY

Review above comments and determine if you would challenge any findings as you would have 30 days to do so. Next, develop a corrective action plan (CAP) within 60 days of receipt of report. Keep in mind with a HRSA audit, all CAPs would be expected to be fully implemented and attestation received within six months of approval of the CAP. The CAP would be expected for all Findings.

This report is intended solely for the information and use of UConn Health senior management, 340B Oversight Committee, pharmacy personnel, and HRSA/OPA (if requested) and is not intended to be and should not be used by another other than those specified parties.

# ATTACHMENT 2.7

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# UConn HEALTH

University of Connecticut Division of Infectious Diseases

Ryan White Part A [RWI06030A]

340B Program and Sample Data Analysis  
1-Jun-2024 through 30-Nov-2024

## EXECUTIVE SUMMARY

## Background

UConn Health Ryan White Part A is located in East Hartford, CT and is registered as a Ryan White Part A on the OPAIS database as RWI06030A with a start date of October 1, 2021, and last recertification date of February 10, 2024. UConn Health Ryan White Part A has registered contract pharmacies. Currently, EPIC is used as the facility EMR with WellPartner, Walgreens, Curant, and Verity functioning as a third-party administrator for the CE.

UConn Health Ryan White Part A contracted with 340B Compliance Partners to conduct the annual independent external audit of all functioning 340B universes for analysis of program compliance. The on-site MOCK HRSA audit was conducted January 29, 2025. Auditors were Sherri Faber, Steve Carter, and Joshua Gue.

## Scope and Methodology

340B Compliance Partners has completed the procedures related to the compliance with the 340B Drug Pricing Program in accordance with the Health Resources and Services Administration's (HRSA) guidance for Covered Entities as of January 29, 2025. These procedures were agreed to by Senior Management of UConn Health. The primary areas of analysis for a Ryan White Part A Covered Entity type are meeting eligibility requirements to be in the 340B program with proper recertification, avoiding diversion by establishing and maintaining eligible patient definitions and only counting 340B drugs for those patients, accurate information on the OPAIS Medicaid Exclusion File with processes in place to avoid duplicate discounts, proper oversight of contract pharmacy relationships, and robust Policies and Procedures to ensure programmatic compliance. Contract pharmacy agreements should include 12 elements identified by HRSA as deemed necessary for compliance.

9 total samples (100% of claims) were selected for testing from all universes used by UConn Health Ryan White Part A (RWI06030A).

## Analysis of the following has been completed:

- A. Knowledge during pre-audit conference call
- B. Accuracy of OPAIS Database
- C. Verification of Eligibility
- D. Medicaid Carve-In/Carve-Out status
- E. Policy and Procedure Review
- F. Sample of dispensations tested for eligibility for 340B
- G. Accumulator review for eligibility and replenishment records, where applicable
- H. Diversion Tests
- I. Contract Pharmacy Registration Compliance
- J. Provider File Review
- K. Test staff knowledge of program (i.e., ordering processes, eligibility, etc.)
- L. Internal Audit Processes
- M. Multi-disciplinary oversight committee meetings
- N. 12 Essential Elements in PSAs for contract pharmacy relationships

## PROCEDURE NOTES AND FINDINGS

### A: Knowledge during pre-audit conference

Staff active and engaged in kick off call held January 8, 2025. We followed agenda currently in use by Bizzell US (consulting group conducting audits on behalf of HRSA) along with Q&A from the UConn team. Appropriate questions asked to prepare for a HRSA audit in the future.

### B: Accuracy of OPAIS database

Pharmacy Services Agreements were compared against registrations of contract pharmacies on the OPAIS database. Minor address discrepancies were noted, but not a compliance concern.

### C: Verification of eligibility

Covered entity meets all eligibility requirements for Ryan White Part A, with timely recertification completed (delayed in winter 2025 due to HRSA delays)

## D: Medicaid Carve-In/Carve-Out status

All contract pharmacy arrangements are Carve-Out.

## E: Policy and procedure review

All essential elements noted in HRSA data request list are addressed in CE policies, with no recommendations made for edits.

## F: Sample of dispensations tested for 340B eligibility

Samples were selected from all identified universes, as reported by the CE, with a total of 65 samples tested. Thorough analysis was completed for all including:

- Ordering provider eligibility
- Location eligibility
- Review of payer
- Review of encounters for responsibility of care
- Review of patient status at the time of documented 340B eligibility
- Review of appropriate modifiers on claims, as required
- Review of accumulation and replenishment processes
- Prescription documentation in EHR to match hard copies supplied by contract pharmacies

### *Findings*

- Diversion: Three samples emanated from an ineligible location

## G: Accumulator review

TPA was reviewed for each sample to demonstrate accumulation of dispense and subsequent replenishment.

## H: Diversion Tests

No issues identified

## I: Contract pharmacy registration compliance

Contract pharmacy registrations were reviewed to ensure fully executed PSA prior to registration on OPAIS.

## J: Provider file review

Provider file was reviewed with no concerns noted.

## K: Staff knowledge of program

Held discussions on site with staff responsible for contract pharmacy oversight. Processes in place to ensure TPA(s) are functioning as intended, with key staff engaged and knowledgeable of program requirements.

## L: Internal quality controls

Discussed on site with a review of elements tested. Audits were conducted in all universes, mimicking the HRSA audit process for each sample chosen. Process was well addressed in policy and procedure.

## M: Multi-disciplinary committee meetings

Discussed onsite. Covered entity has this committee established and meets as indicated in policy and procedures. Minutes of meetings were produced to document as such.

## N: 12 Essential Elements

All Pharmacy Services Agreements were reviewed for incorporation of 12 essential elements as identified in the Federal Register by HRSA. One minor discrepancy was noted.

## SUMMARY

Review above comments and determine if you would challenge any findings as you would have 30 days to do so. Next, develop a corrective action plan (CAP) within 60 days of receipt of report. Keep in mind with a HRSA audit, all CAPs would be expected to be fully implemented and attestation received within six months of approval of the CAP. The CAP would be expected for all Findings.

This report is intended solely for the information and use of UConn Health senior management, 340B Oversight Committee, pharmacy personnel, and HRSA/OPA (if requested) and is not intended to be and should not be used by another other than those specified parties.

# ATTACHMENT 2.8

# ATTACHMENT 2.8



**FINDINGS AND AREAS FOR IMPROVEMENT OF THE INDEPENDENT OUTSIDE AUDIT  
FOR RYAN WHITE 340B PROGRAM**

*The Ryan White 340B programs (RWI06030 and RWI06030A) underwent an outside independent mock audit as required by Health Resources and Services Administration (HRSA) for the period of June 1, 2024 – November 30, 2024. This audit was conducted by 340B Compliance Partners, and it took place on January 29, 2025. 340B Compliance Partners completed the procedures related to the compliance with the 340B Drug Pricing Program in accordance with the HRSA’s guidance for Covered Entities.*

**FINDINGS FOR RWI06030 (FARMINGTON):**

1. *“Diversion: One sample emanated from an ineligible location.”*

During the review of the Covered Entity’s (CE) contract pharmacy samples, the auditors noted that a prescription was issued from the East Hartford Ryan White Clinic, while the patient had been seen at the Farmington Ryan White Clinic.

340B Management Response:

The 340B Management team disagrees with this finding, citing the Health Resources and Services Administration [0905–ZA92] Notice regarding **Section 602 of the Veterans Health Care Act of 1992 on Patient and Entity Eligibility**, which does not require that prescriptions originate from a covered entity’s physical space. In this case, the provider was logged into the East Hartford clinic system when submitting an electronic prescription for a patient they typically treat at the Farmington clinic. The Electronic Health Record (EHR) clearly demonstrates that the patient meets the patient definition:

- 1) The covered entity has established a relationship with the individual, such that the covered entity maintains records of the individual’s health care; and
- 2) The individual receives health care services from a health care professional who is either employed by the covered entity or provides health care under contractual or other arrangements (e.g. referral for consultation) such that responsibility for the care provided remains with the covered entity; and
- 3) The individual receives a health care service or range of services from the covered entity which is consistent with the service or range of services for which grant funding or Federally qualified health center look-alike status has been provided to the entity.

*Completion Date: 3/30/2025*

2. *“Diversion: One sample was prescribed by an ineligible provider.”*

During the review of the Covered Entity’s (CE) contract pharmacy samples, the auditors identified a prescription written by a provider whose name was not included on the provider list submitted to the auditors as part of the Data Request List.

340B Management Response:

The 340B Management team disagrees with this finding, noting that the provider in question was a PGY-1 primary care resident whose eligibility was confirmed to auditors during the January audit. Furthermore, the resident's note was co-signed by an attending physician in the EHR, affirming the provider's eligibility.

*Completion Date: 1/29/2025*

**FINDINGS FOR RWI06030A (EAST HARTFORD):**

1. *"Diversion: Three samples emanated from an ineligible location."*

During the review of the Covered Entity's (CE) contract pharmacy samples, the auditors observed that three prescriptions were issued from the Farmington Ryan White Clinic, although the patient had been seen at the East Hartford Ryan White Clinic.

**340B Management Response:**

The 340B Management team disagrees with this finding, citing the Health Resources and Services Administration [0905–ZA92] Notice regarding **Section 602 of the Veterans Health Care Act of 1992 on Patient and Entity Eligibility**, as noted in RWI06030 finding number one. The Electronic Health Record (EHR) clearly demonstrates that the patient meets the patient definition.

*Completion Date: 3/30/2025*

**AREAS FOR IMPROVEMENT:**

*None*

# ATTACHMENT 2.9

# ATTACHMENT 2.9

# UConn HEALTH

Connecticut Bleeding Disorders Center

Hemophilia Treatment Center [HM06030]

340B Program and Sample Data Analysis  
1-Jun-2024 through 30-Nov-2024

## EXECUTIVE SUMMARY

## Background

UConn Health Hemophilia Treatment Center is located in Farmington, CT and is registered as a Comprehensive Hemophilia Treatment Center on the OPAIS database as HM06030 with a start date of April 1, 2012, and last recertification date of February 10, 2024. UConn Health Hemophilia Treatment Center has registered contract pharmacies. Currently, EPIC is used as the facility EMR with Verity and Red Chip functioning as a third-party administrator for the CE, with additional manual replenishment tracking also occurring.

UConn Health Hemophilia Treatment Center contracted with 340B Compliance Partners to conduct the annual independent external audit of all functioning 340B universes for analysis of program compliance. This audit was conducted with an informational kick-off call on January 7, 2025, and on-site portion was January 30, 2025. Auditors were Sherri Faber, Steve Carter, and Joshua Gue.

## Scope and Methodology

340B Compliance Partners has completed the procedures related to the compliance with the 340B Drug Pricing Program in accordance with the Health Resources and Services Administration's (HRSA) guidance for Covered Entities as of January 30, 2025. These procedures were agreed to by Senior Management of UConn Health. The primary areas of analysis for a Comprehensive Hemophilia Treatment Center Covered Entity type are meeting eligibility requirements to be in the 340B program with proper recertification, avoiding diversion by establishing and maintaining eligible patient definitions and only counting 340B drugs for those patients, accurate information on the OPAIS Medicaid Exclusion File with processes in place to avoid duplicate discounts, proper oversight of contract pharmacy relationships, and robust Policies and Procedures to ensure programmatic compliance. Contract pharmacy agreements should include 12 elements identified by HRSA as deemed necessary for compliance.

33 total samples were selected for testing from all universes used by UConn Health Hemophilia Treatment Center.

## Analysis of the following has been completed:

- A. Knowledge during pre-audit conference call
- B. Accuracy of OPAIS Database
- C. Verification of Eligibility
- D. Medicaid Carve-In/Carve-Out status
- E. Policy and Procedure Review
- F. Sample of dispensations tested for eligibility for 340B
- G. Accumulator review for eligibility and replenishment records, where applicable
- H. Diversion Tests
- I. Contract Pharmacy Registration Compliance
- J. Provider File Review
- K. Test staff knowledge of program (i.e., ordering processes, eligibility, etc.)
- L. Internal Audit Processes
- M. Multi-disciplinary oversight committee meetings
- N. 12 Essential Elements in PSAs for contract pharmacy relationships

## PROCEDURE NOTES AND FINDINGS

### A: Knowledge during pre-audit conference

Staff active and engaged in kick off call held January 7, 2025. We followed agenda currently in use by Bizzell US (consulting group conducting audits on behalf of HRSA) along with Q&A from the UConn team. Appropriate questions asked to prepare for a HRSA audit in the future.

### B: Accuracy of OPAIS database

Pharmacy Services Agreements were compared against registrations of contract pharmacies on the OPAIS database. Minor address discrepancies were noted, but not a compliance concern.

## C: Verification of eligibility

Grant provided.

## D: Medicaid Carve-In/Carve-Out status

All contract pharmacy arrangements are Carve-Out.

## E: Policy and procedure review

All essential elements noted in HRSA data request list are addressed in CE policies. No suggestions for edits.

## F: Sample of dispensations tested for 340B eligibility

Samples were selected from all identified universes, as reported by the CE, with a total of 33 samples tested. Thorough analysis was completed for all including:

- Ordering provider eligibility
- Location eligibility
- Review of payer
- Review of encounters for responsibility of care
- Review of accumulation and replenishment processes
- Prescription documentation in EHR to match hard copies supplied by contract pharmacies

### *Areas for Improvement*

- None

### *Findings*

- None

## G: Accumulator review

TPA was reviewed for each sample to demonstrate accumulation of dispense and subsequent replenishment.



## H: Diversion Tests

All claims were tested for diversion issues.

## I: Contract pharmacy registration compliance

Contract pharmacy registrations were reviewed to ensure fully executed PSA prior to registration on OPAIS with no deficiencies noted.

## J: Provider file review

Provider file was reviewed with no concerns noted. All samples were written by an eligible provider.

## K: Staff knowledge of program

Processes in place to order on appropriate accounts, with key staff engaged and knowledgeable of program requirements.

## L: Internal quality controls

Discussed on site with a review of elements tested. Audits were conducted in all universes, mimicking the HRSA audit process for each sample chosen. Process was well addressed in policy and procedure.

## M: Multi-disciplinary committee meetings

Discussed onsite. Covered entity has this committee established and meets as indicated in policy and procedures. Minutes of meetings were produced to document as such.

## N: 12 Essential Elements

All Pharmacy Services Agreements were reviewed for incorporation of 12 essential elements as identified in the Federal Register by HRSA. No discrepancies were noted.

## SUMMARY

Review above comments and determine if you would challenge any findings as you would have 30 days to do so. Next, develop a corrective action plan (CAP) within 60 days of receipt of report. Keep in mind with a HRSA audit, all CAPs would be expected to be fully implemented and attestation received within six months of approval of the CAP. The CAP would be expected for all Findings.

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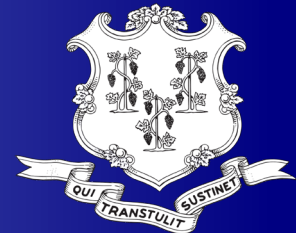
# ATTACHMENT 2.10

# ATTACHMENT 2.10

# **University of Connecticut and University of Connecticut Health Center**

Single Audit for the year ended June 30, 2024  
Communication to the Joint Audit and Compliance Committee

June 26, 2025



**STATE OF CONNECTICUT**  
Auditors of Public Accounts

**John Harrison**  
*Principal Auditor*

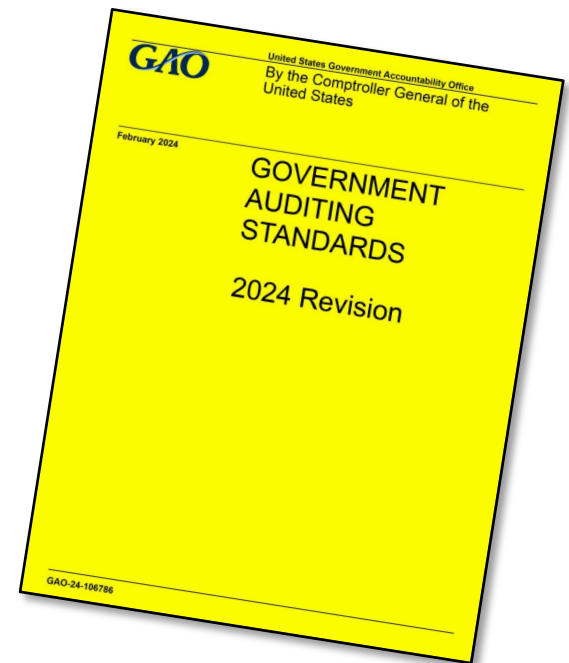
# Single Audit Report

FYE 6/30/2024



## Issued Date – March 27, 2025

The audit was performed in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards for financial audits issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).



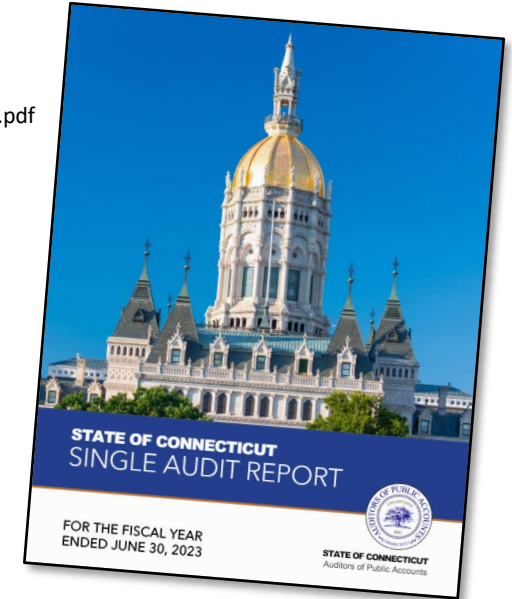
# Audit Report



- Complete Statewide Report – is included on our website at the link below:

[https://wp.cga.ct.gov/apa/wp-content/cgacustom/reports/FullReports/STATEWIDE%20FULL\\_20250327\\_FY2024.pdf](https://wp.cga.ct.gov/apa/wp-content/cgacustom/reports/FullReports/STATEWIDE%20FULL_20250327_FY2024.pdf)

- Applicable University Federal Programs
  1. Federal Student Financial Assistance (FSFA)
  2. Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
  3. Research and Development Cluster (R&D)



# Federal Funds

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- Total Federal Financial Assistance (FFA) Statewide - \$14,306,772,056  
Type A Program Threshold (Exceeds \$10b but less than or equal to \$20b) - \$30,000,000
- Federal Assistance Expended at the University System:

Student FSFA	\$208,311,685	(UConn \$207.7m, UCH \$0.6m)
CSLFRF	\$102,631,346	(UConn \$51.1m, UCH \$51.5m)
R&D	<u>\$259,521,763</u>	(UConn \$159.2m, UCH \$100.3m)
TOTAL FFA	<b>\$570,464,794</b>	



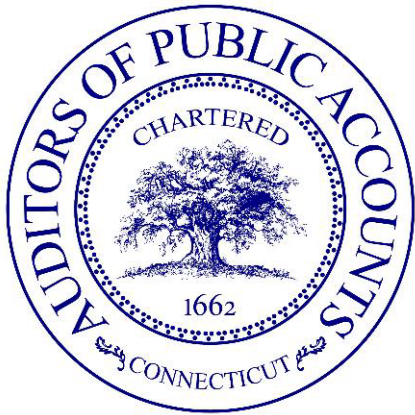
# Audit Finding

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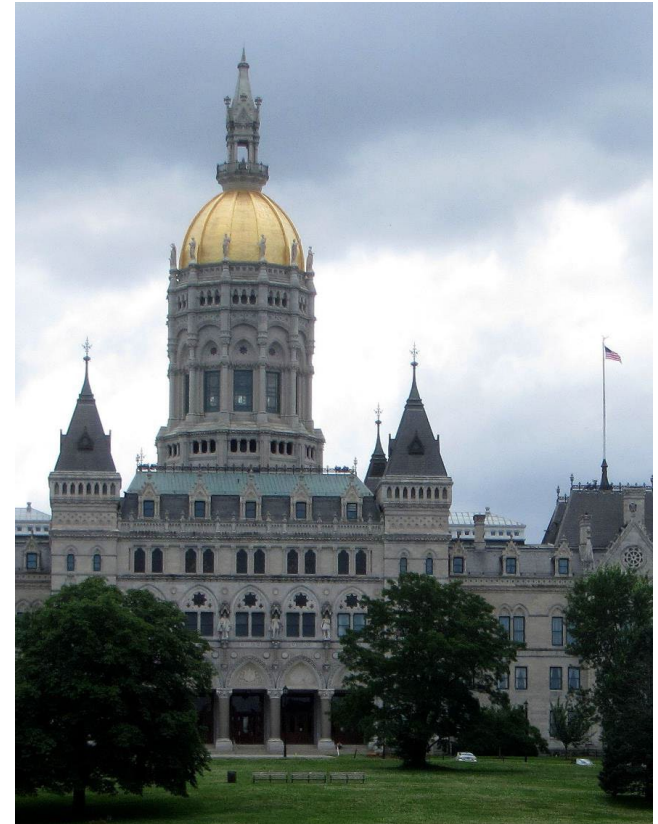
- No audit findings related to UConn or UConn Health within the fiscal year 2024 Single Audit Report





# Thank You

**John Harrison**  
*Principal Auditor*  
*John.Harrison@ctauditors.gov*  
[www.ctauditors.gov](http://www.ctauditors.gov)



# ATTACHMENT 2.11

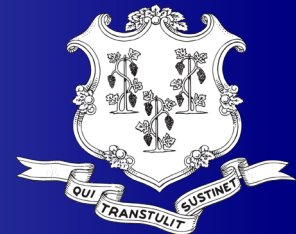
# ATTACHMENT 2.11

# University of Connecticut

## Departmental Audit Report

### Communication to the Joint Audit and Compliance Committee

June 26, 2025



**STATE OF CONNECTICUT**  
Auditors of Public Accounts

**John Harrison**  
*Principal Auditor*



# Audit Scope and Objectives

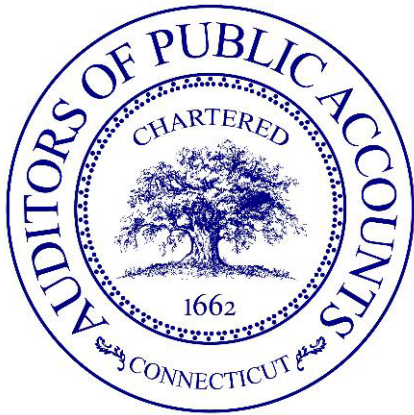
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We have audited certain operations of the University of Connecticut (UConn) in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. We conducted our audit in accordance with the performance audit standards contained in generally accepted government auditing standards. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our audit included, but was not limited to, the fiscal years ended June 30, 2022 and 2023.

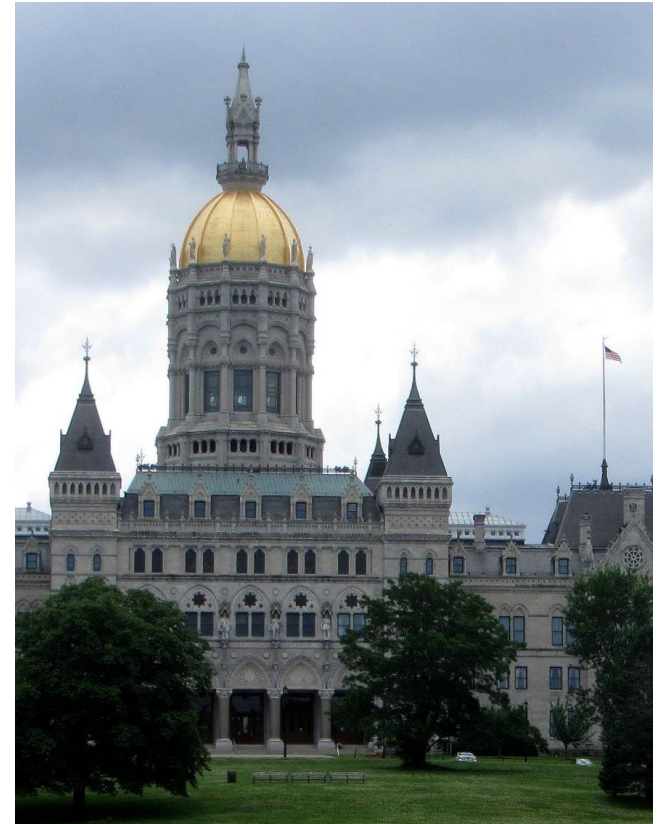
The objectives of our audit were to:

1. Evaluate UConn's internal controls over significant management and financial functions;
2. Evaluate UConn's compliance with policies and procedures internal to the university or promulgated by other state agencies, as well as certain legal provisions; and
3. Evaluate the effectiveness, economy, and efficiency of certain management practices and operations, including certain financial transactions.



# Thank You

**John Harrison**  
*Principal Auditor*  
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# ATTACHMENT 3.1

# ATTACHMENT 3.1

University of Connecticut Board of Trustees  
University of Connecticut Health Center Board of Directors  
**Joint Audit & Compliance Committee**  
**June 26, 2025**

Status of Audit Assignments  
As of May 31, 2025

Audit Project	Campus	Current Status	Anticipated JACC Meeting			
			Jun 2025	Sep 2025	Dec 2025	Mar 2026
Clinical Engineering - Equipment Management	UH	Report				
Decentralized IT General Controls – Clinical Laboratory	UH	Report				
Medical Device Security	UH	Report				
Special Payroll - UConn	UC	Report				
University of Connecticut Foundation FY24	UC/UH	Report				
Special Payroll - UConn Health	UH	Fieldwork				
Time and Effort Reporting - UConn	UC	Fieldwork				
Time and Effort Reporting - UConn Health	UH	Fieldwork				
UConn Health Surgery Center	UH	Fieldwork				
Concur Purchasing Card (PCard)	UC	Fieldwork				
Faculty Workloads	UC	Planning				
Fleet Vehicles	UC	Planning				
Student Health and Wellness Mental Health	UC	Planning				
Artificial Intelligence Governance	UH	Planning				

Special Projects/Consulting	Campus	Current Status	
		In Progress	Project Final
School of Business Travel Review	UC		
Procurement Student Health Insurance Bid Review	UC		

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# ATTACHMENT 3.2

# ATTACHMENT 3.2

University of Connecticut & UConn Health  
Joint Audit & Compliance Committee Meeting  
June 26, 2025

Status of Audit Observations  
Aging of Overdue Management Actions by Functional Area Based on Original Due Date  
As of May 31, 2025

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	6																				7
UC College of Liberal Arts and Sciences																	2					2
UC Controller		4			1		2	4	1								1					13
UC Facilities Operations																			6			6
UC Human Resources																			3			3
UC Information Technology Services					1	1		2	12		1	8		4								29
UC Office of Global Affairs																1						1
UC Office of the Provost	3	4			1																	8
UC Procurement	2	1						3														6
UC Research Compliance Services																			2			2
UC Sponsored Program Services		5																				5
UConn Total	6	20			3	1	2	9	13		1	8		4		1	3	2	9			82
UConn Health:																						
UCH Ambulatory Care		1			1																	2
UCH CEO and EVP for Health Affairs																			2			2
UCH CFO													1									1
UCH Human Resources																		2				2
UCH Information Technology Services		4	3										3	3		2	1		2	5		23
UCH JDH Administration		1			1		1	3			3		2	1		1	2			1		16
UCH JDH and UMG Revenue Cycle Management							1				7			4					1			13
UCH JDH Quality and Patient Services								1											1			2
UCH School of Dental Medicine																			2			2
UCH School of Medicine																		2				2
UConn Health Total		6	3		2		2	4			10		2	9	3	1	4	1	4	9	5	65
UConn & UConn Health Total	6	26	3		5	1	4	13	13		11	8	2	13	3	1	5	4	6	18	5	147

**Note: The net number of management open actions increased by 25 from 122 to 147 from the prior reported quarter.**

University of Connecticut & UConn Health  
Joint Audit & Compliance Committee Meeting  
June 26, 2025

Status of Audit Observations

Aging of Overdue Management Actions by Finding Category Based on Original Due Date  
As of May 31, 2025

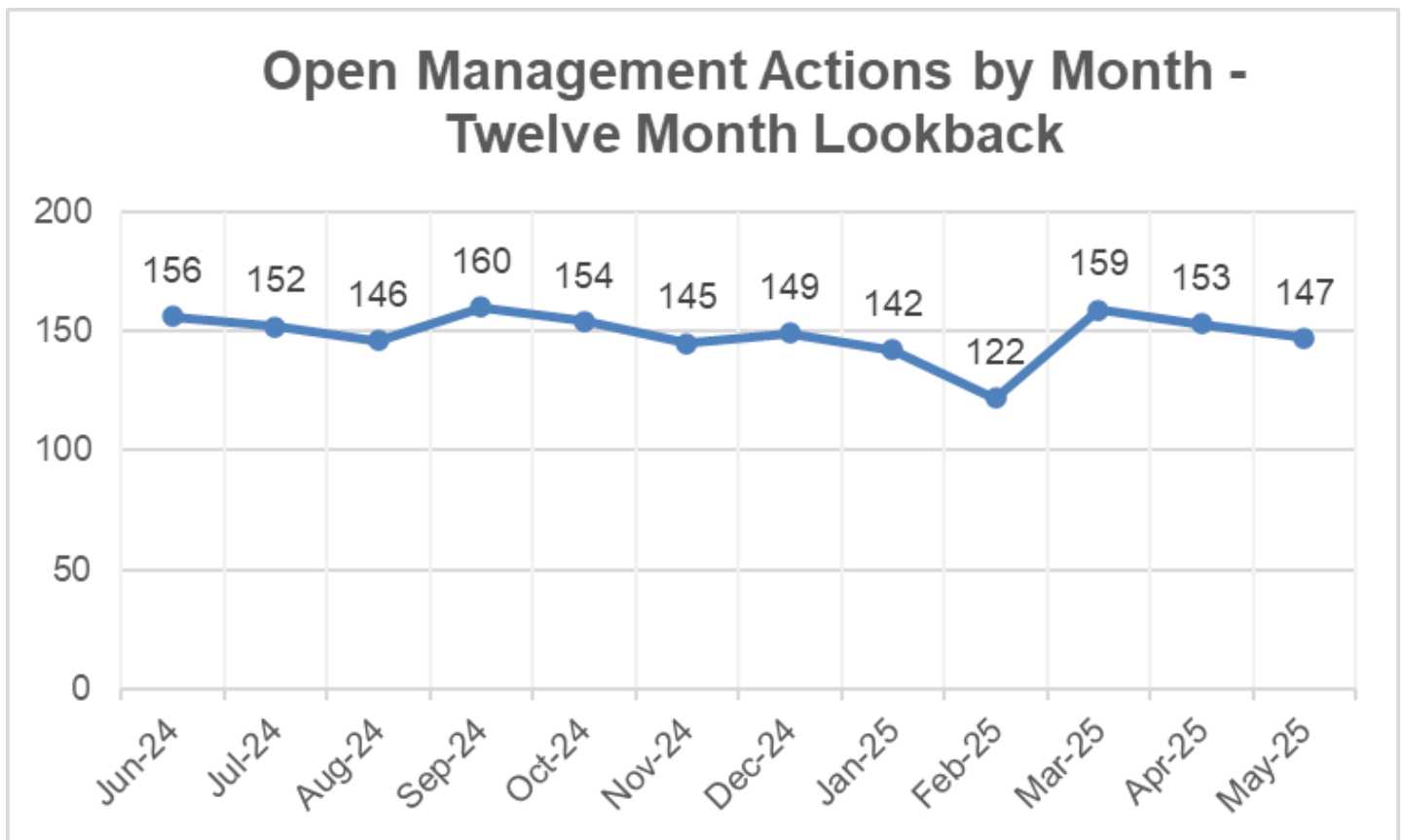
Finding Category	Not Due			0-3 Mos			3-6 Mos			6-12 Mos			1-2 Yrs			2-3 Yrs			> 3 Yrs			Total
	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	
UConn:																						
Business Process Improvement	4	9					1	2	1											2		19
Documentation							1						1									2
Governance					1																	1
Management Oversight		4						1														5
Monitoring		1						1														2
Policy		3						2									1		1	2		9
Regulatory Compliance		1																1	1			3
Security						1		2	12			6		2				2		5		30
Segregation of Duties		1									1											2
Technology	1	1			2			1														5
Training	1													1								2
Use of Resources												2										2
UConn Total	6	20			3	1	2	9	13		1	8		4			1	3	2	9		82
UConn Health:																						
Business Process Improvement							2				1					1			2	1		7
Documentation											1			1			1		1			4
Management Oversight											4		1	2						1		8
Monitoring											2			2	1		1			2		8
Policy											1			1					1			3
Regulatory Compliance		2			2			3			1			2			1			1		12
Security		4	3											1	2			1		1	3	15
Technology																	1			1	2	4
Training								1					1									2
Use of Resources																				2		2
UConn Health Total		6	3		2		2	4			10		2	9	3	1	4	1	4	9	5	65
UConn & UConn Health Total	6	26	3		5	1	4	13	13		11	8	2	13	3	1	5	4	6	18	5	147



University of Connecticut & UConn Health  
Joint Audit & Compliance Committee Meeting  
June 26, 2025

Status of Audit Observations  
Trend Analysis of Monthly Balances of Open Management Actions  
As of May 31, 2025

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**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  
June 26, 2025

Status of Audit Observations  
Management Actions Closed by Functional Areas and Risk Level  
For the Period March 1, 2025 to May 31, 2025

Functional Area	Implemented			Recommendation Moved to / Included in Another Audit			Total
	L	M	H	L	M	H	
UConn:							
UC Facilities Operations		1					1
UC Office of the Provost				3	1		4
UConn Total		1		3	1		5
UConn Health:							
UCH Ambulatory Care	2	1					3
UCH JDH Administration	1	3					4
UConn Health Total	3	4					7
UConn & UConn Health Total	3	5		3	1		12

University of Connecticut & UConn Health  
Joint Audit & Compliance Committee Meeting  
June 26, 2025

Status of Audit Observations  
Risk Level Descriptions

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**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.**

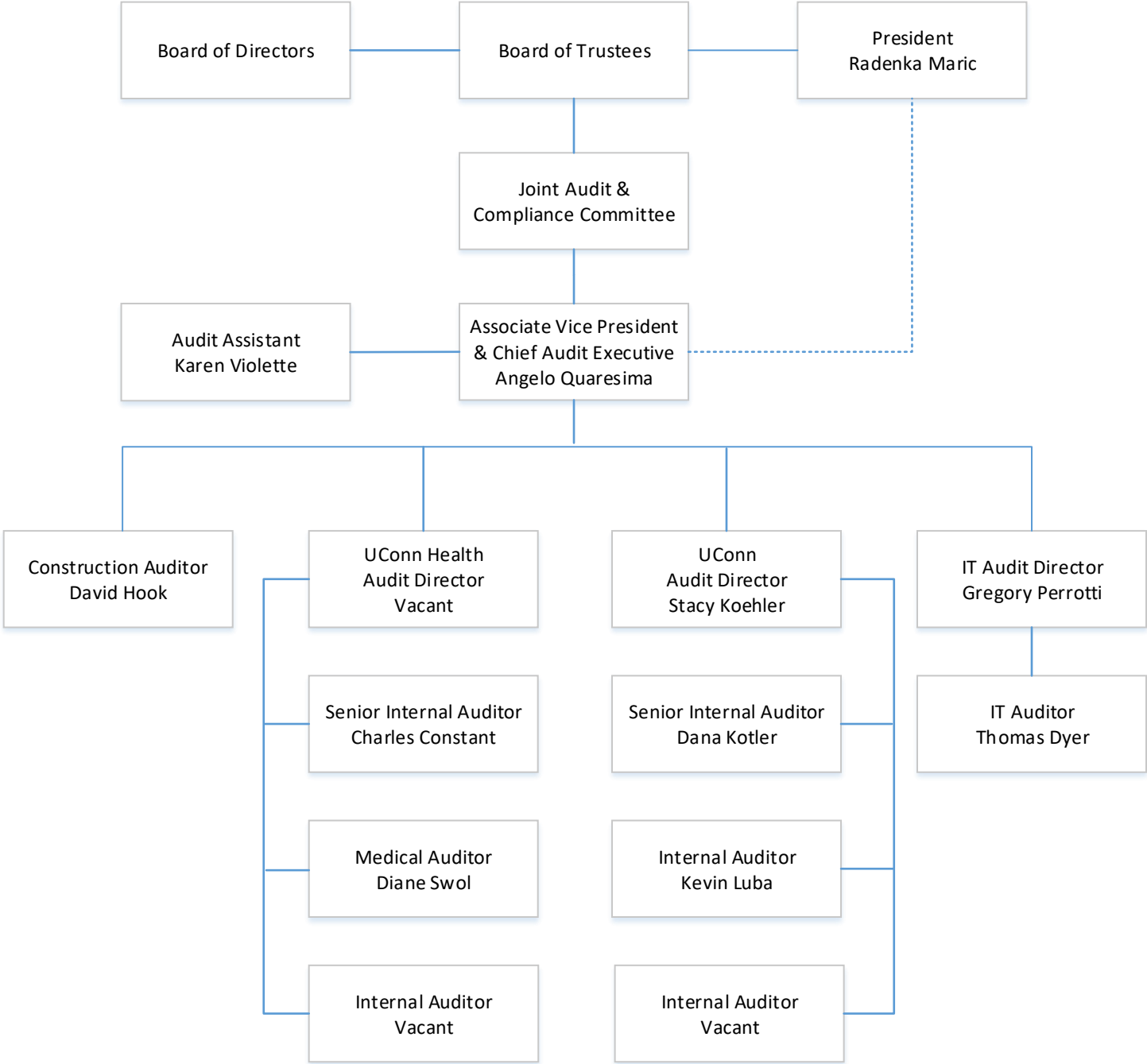
Low	<p>Observation has a low probability of occurring. Preventive controls do not exist but detection and mitigating controls exist. Minimal exposure that will not typically lead to a material error and corrective action may lead to improvements in efficiencies and effectiveness. The issues identified may include:</p> <ul style="list-style-type: none"><li>• Noncompliance with internal policies</li><li>• Lack of internal policy that is not mandated by federal and state requirements</li><li>• Minimal financial losses</li><li>• Minor operational issues</li></ul>
Moderate	<p>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:</p> <ul style="list-style-type: none"><li>• More than minimal financial losses or fraud or theft of resources</li><li>• Noncompliance with laws and regulations or accreditation standards</li><li>• Ineffective internal policy or practice</li><li>• Reputation damage</li><li>• Negative impact to audit area under review, which includes continuity, security and privacy issues</li><li>• Safety and health concerns</li></ul>
High	<p>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:</p> <ul style="list-style-type: none"><li>• Substantial financial losses or fraud or theft of resources</li><li>• Noncompliance with significant laws and regulations</li><li>• Serious reputation damage</li><li>• Negative impact to systemwide operations, which includes continuity, security and privacy issues</li><li>• Significant safety and health concerns</li></ul>

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Office of Audit and Management Advisory Services



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# ATTACHMENT 4.1

# ATTACHMENT 4.1

**Joint Audit and Compliance Committee JACC**  
**Significant Compliance Activities**  
**March 2025 – May 2025**

*7 Elements of an Effective Compliance Program*

1 – Standards of Conduct, Policies, Procedures

2 – Leadership and Authority




























3 – Education and Development

4 – Monitoring and Auditing

5 – Reporting and Investigations

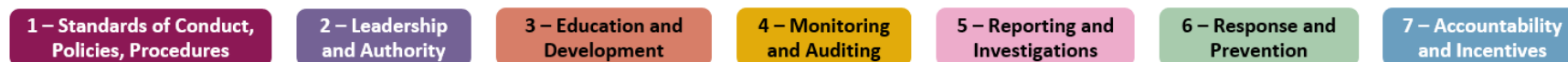
6 – Response and Prevention

















7 – Accountability and Incentives

Significant Compliance Activities – Office of University Compliance (OUC)	Program Element
OUC engaged in a self-evaluation exercise, using effectiveness guidelines published by the U.S. Department of Justice, during a day-long retreat. The assessment was then used to develop the OUC internal workplan for the next fiscal year with a focus on opportunities to enhance how OUC supports the overall compliance program.	 
OUC launched a Risk-Assessment Subcommittee of the University Compliance and Ethics Committee (UCEC). This group is charged with the development of a compliance risk assessment process for the institution over the summer, which will be presented to the UCEC in September 2025 for approval.	 
OUC updated its investigation procedures, which will go into effect on July 1, 2025. The new procedures are designed to be flexible while increasing efficiency and effectiveness of the investigation process.	  
To date, OUC has received 92 reported concerns in 2025, including 63 from the Storrs and regional campuses, and 29 from UConn Health. Additional data is included in the packet.	   
The completion deadline for Annual University Compliance and Ethics Training was April 23, 2025, for UConn Health and May 23, 2025, for UConn Storrs and regional campuses. Additional information is included in the packet.	  
Educational email campaigns (23) were developed and disseminated to the UConn and UConn Health communities on topics such as the Drug-Free Schools and Communities Act, Clery Reporting, and Post-State Employment Rules.	  
On May 16, 2025, OUC offered <i>Leading with Integrity: A Manager's Guide to Compliance and Ethics</i> , a full-day compliance certificate program attended by 13 managers and supervisors on the Storrs campus.	   
The Minor Protection Program (MPP) served 22,534 minors and 2,697 adults; 31 UConn-Sponsored Programs were registered under the MPP from March 2025 – May 2025.	    
The MPP launched a new online registration system for sponsored activities that is designed to streamline the registration and approval process.	

**Joint Audit and Compliance Committee JACC**  
**Significant Compliance Activities**  
**March 2025 – May 2025**

*7 Elements of an Effective Compliance Program*



Significant Compliance Activities – OUC (Cont.)	Program Element
The President and Senior Policy Council has approved two new policies and three revised policies. UConn Health approved and published 138 standards documents.	 
OUC launched a policy revision initiative at UConn Storrs and Regional Campuses to address outdated policies. Policy owners have been contacted and are actively reviewing their documents. OUC established virtual policy drop-in hours for the UConn Storrs campus, open to all, to support this initiative.	   
OUC supported the UConn Health Clinical Policy Committee (CPC) to streamline the process by establishing clear timelines for committee review and policy sponsor revisions, and by including policy sponsors in the CPC meetings and digital workflow to enable real-time document edits to advance collaboration, accountability and efficiency.	  
OUC launched a Policy Two-minute Clip communication campaign at UConn Health to provide short, animated videos designed to support workforce engagement and understanding in the policy process.	
OUC worked with UCH IT to launch a policy page on the Hub. The page provides an anonymous feedback form to encourage workforce engagement in the policy program’s continuous improvement.	 
OUC supported document consolidation efforts in key clinical areas at UCH including end-of-life care, anesthesiology discharge, and specimen handling—reducing outdated or duplicative documents.	
OUC supported site visits from the Department of Public Health and the College of American Pathologists, and managed time-sensitive policy processes to support corrective action plan closures and the Neag Cancer Center’s reaccreditation preparation.	  

**Additional Updates from OUC**

Kim Hill, Director of University Compliance, and Kayla Hogrefe, Assistant Director for Education and Development, presented on compliance education initiatives for middle-management at the Society for Corporate Compliance and Ethics Higher Education Conference in June 2025.

# ATTACHMENT 4.2

# ATTACHMENT 4.2

# Education and Development

JANUARY - MAY 2025

## Annual Compliance and Ethics Training

This year's training included content on the UConn Code of Conduct, the Guide to the State Code of Ethics, and Key Reminders on privacy, employee reporting obligations under Title IX, and export control regulations.

### UConn Health

Launch: January 23

Deadline: April 23



CURRENT UCONN HEALTH TRAINING  
COMPLETION RATE AS OF JUNE 5

### UConn Storrs and Regional

Launch: January 21

Deadline: May 23



CURRENT UCONN STORRS/REGIONAL TRAINING  
COMPLETION RATE AS OF JUNE 3

## Annual Compliance and Ethics Training Feedback as of May 30

16%

Response Rate

1,711

Number of Responses



AGREED OR STRONGLY AGREED THAT THEIR  
KNOWLEDGE AND/OR UNDERSTANDING OF THE  
CONCEPTS WERE INCREASED BY THE TRAINING.

91% of respondents found the training effective or highly effective. Positive qualitative feedback indicated the training was:

- Clear, concise, and well-organized.
- More engaging than previous years.
- Improved with interactive elements and real-life scenarios.

1.6% of respondents found the training ineffective or highly ineffective. Most common recommendations for improvement included:

- More real-world examples to illustrate complex policies.
- Tailored content for different roles (e.g., faculty vs. medical staff).
- Accessibility enhancements, such as faster playback or better navigation.
- Shorter modules or the ability to skip known content more easily.

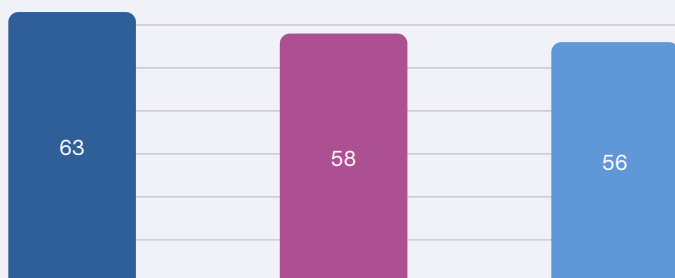
## Manager Survey

In April, University Compliance sent a brief survey to managers and supervisors (Storrs/Regional Campuses) to understand the compliance topics and types of resources that would most benefit them in their roles.

**7%**  
Response Rate

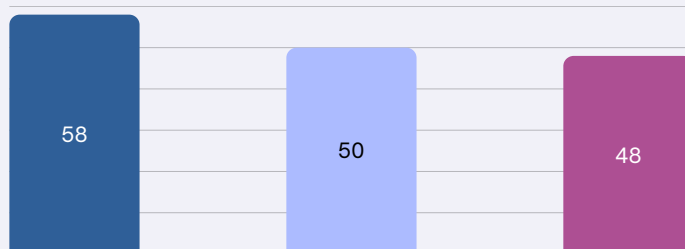
### Top Responses on Format

- Short videos
- Interactive decision trees
- Live virtual webinars



### Top Responses on Topics

- Writing and implementing strong policies and procedures
- Building a culture of compliance
- Holding employees accountable for compliance expectations



University Compliance will continue manager development and education efforts, especially as it relates to their role within the Compliance Program and in building a culture of compliance on their teams.

## New Education and Awareness

### 01 New Compliance Clips

- Privacy Reminders for the End of the Semester
- Policy Manager 2-Minute Tips: User Roles
- Policy Manager 2-Minute Tips: Help and Resources
- Employee Reporting Obligations Under Title IX

### 02 Launched Compliance and Ethics Training for New Adjunct Faculty

### 03 Redesigned HEOA Website

### 04 Manager Development

- OUC launched a new certificate program at Storrs: *Leading with Integrity: A Manager's Guide to Compliance and Ethics*
- OUC completed a three-part manager education webinar series with a session on *Navigating Reported Compliance Concerns*

### 05 28 Education and Awareness Campaigns

- On average, 5.6 number of communications per month



## Educational Email Campaigns

**34%**

Overall Average Email  
Open Rate

Constant Contact National Average: 37%

### Average Open Rate by Audience

Only UConn Storrs/Reg.

36%

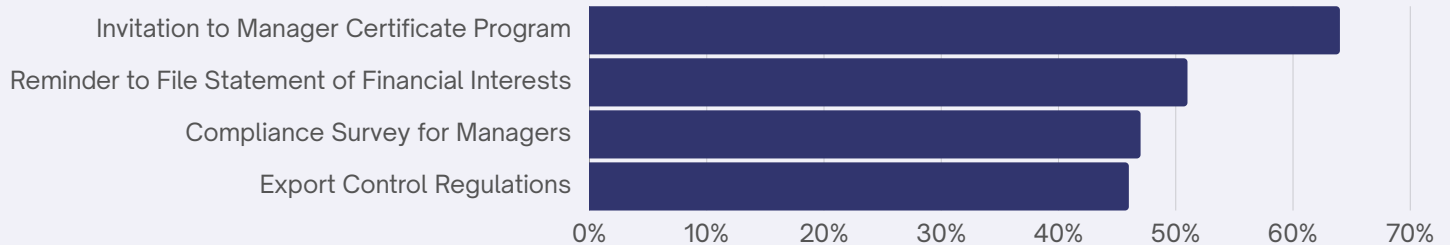
Only UConn Health

31%

All Campuses

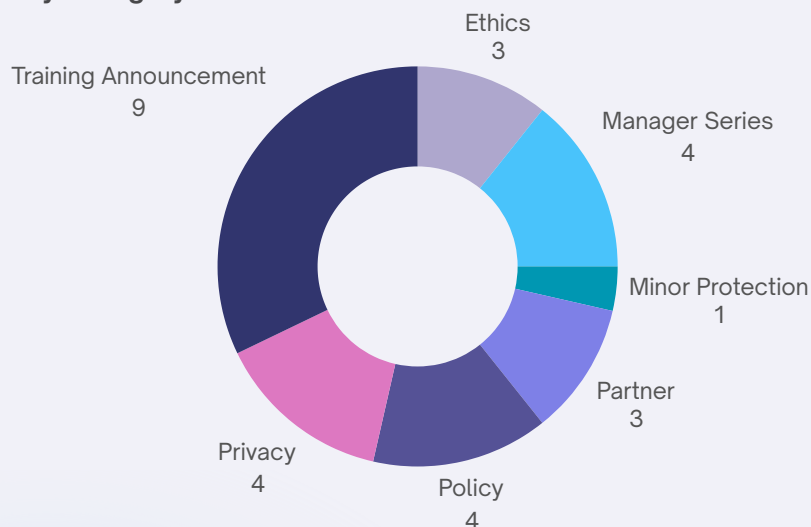
33%

### Campaigns with Highest Open Rates\*



\*Top-performing campaigns were all targeted, role-specific communications.

### Emails Sent by Category



## What's Next

### 01 More Role-Specific Education

- Including additional education and development for managers and supervisors

### 02 New Privacy and FERPA Training for Everyone

### 03 Policy-Writing Education Initiatives

### 04 Increased Support for Compliance Partners

- “Train the Trainer” sessions on how to implement effective compliance training
- Networking events

### 05 Annual Graduate Assistant Compliance and Ethics Training Development

# Policy Process Data

**2025 JUNE JACC UPDATE**

## Overview

The Office of University Compliance (OUC) supports the policy management process at UConn and UConn Health. This occurs in collaboration with senior leadership, policy owners, and the policy migration team at UConn Health.

## UConn Storrs and Regionals

**3**

Revised

UConn has a total of 201 university policies relative to Storrs and Regional campuses. UConn's Senior Policy Council (SPC) met has met twice in 2025 to review proposals for new or revised policies as well as proposals to decommission and archive policies. A full list of policy updates for 2025 can be found on the [Recent Policy Updates](#) website. To date, no policies have been archived in 2025.

**2**

New

**142**

Outdated

## Outdated Policies

**72%** of UConn's outdated policies are concentrated in 11 units, which suggests there is a manageable opportunity for targeted intervention. The SPC has scheduled an **additional year-end meeting** to accommodate anticipated agenda items.

A UConn **Policy Dashboard** was created to monitor review-cycle compliance.

**29**

Planned Submissions to SPC for Remainder of 2025

## UConn Health Policy Migration

Policy Manager launched for the UConn Health community in October 2023. Within the system, the Policy Team is better able to monitor how the UConn Health workforce engages and interacts with policy documents.

**2,565**

Total Documents in Policy Manager

**92%** With Automated Approval Workflow

**75%** Current

**25%** Outdated

Efforts to build approval groups and workflows are successfully reducing the number of outdated documents.

The Policy Team continues to work with the academic units (School of Dental Medicine and School of Medicine) to migrate policy documents into the system.

Assignment of manual ownership is increasing, marking a **major shift** in UConn Health's policy program to support oversight, accountability, and transparency.

**15%**

% Increase in Adoption of Documents with Automated Approval Workflow during 2025

**514**

Documents Approved and Published

**127**

Documents Decommissioned

**454**

Employees Received Policy Training

## Additional Policy Initiatives



Collaborating with clinical leaders and other stakeholders at UConn Health to develop a comprehensive framework for clinical protocols.



Partnering with the Health Information Management Department at UConn Health to pilot form integration into Policy Manager, which will streamline access, approval workflows, and oversight of forms.



Implemented Google Analytics on the UConn Storrs Policy website to track document access trends, which will facilitate analysis of engagement, support education, and inform policy decisions.



Introducing an ongoing support series for Policy Manager manual owners to reinforce their role in policy management, ensuring accountability, consistency, and continuity through updates, education, and resource guides.

Information as of 5/31/2025

# Reportline and Investigation

JANUARY - MAY 2025

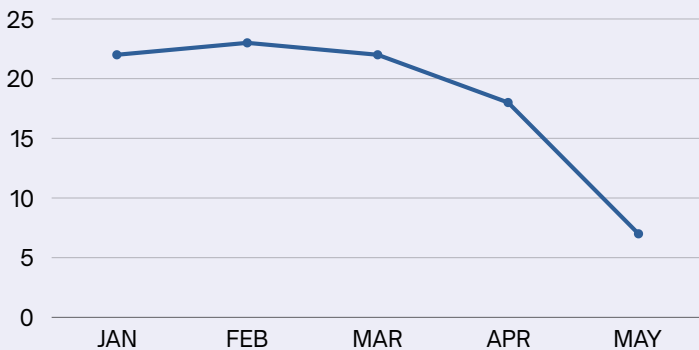
## Overview

The Office of University Compliance (OUC) has administered the University's Reportline for UConn since 2006. In June 2018, that responsibility extended to UConn Health. In response to reported concerns, OUC works collaboratively with management and compliance units to investigate and address the issues.

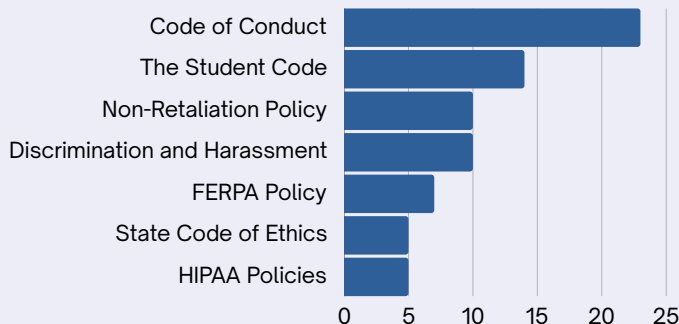
In 2024, OUC saw its highest number of reports since the inception of the Compliance Program. To date, the total number of reported concerns for 2025 is expected to surpass 2024. Notably, case volume from January 1 to May 31, 2025, increased by approximately 30% when compared to the same timeframe in 2024.

The recent increase in reported concerns is reflective of the maturity of UConn's Compliance Program. In recent years, additional education and training initiatives on how to report compliance concerns were a focus. This has also resulted in an increase of reports submitted to OUC directly or through referrals rather than through the Reportline. The rise in direct engagement with OUC may also indicate increased trust in the University Compliance office and its responsiveness to addressing and investigating concerns.

## 2025 Reports Submitted by Month



## 2025 Most Implicated Policies



## 2025 Reportline Activity to Date

**92**  
Total Reports

**63**  
UConn

**29**  
UCH

**54%**

Anonymously submitted a reported concern

**71%**

Reporters identified as being an employee or a student

**70%**

Utilized the Reportline to submit their concern

**152**  
Follow-Up Communications

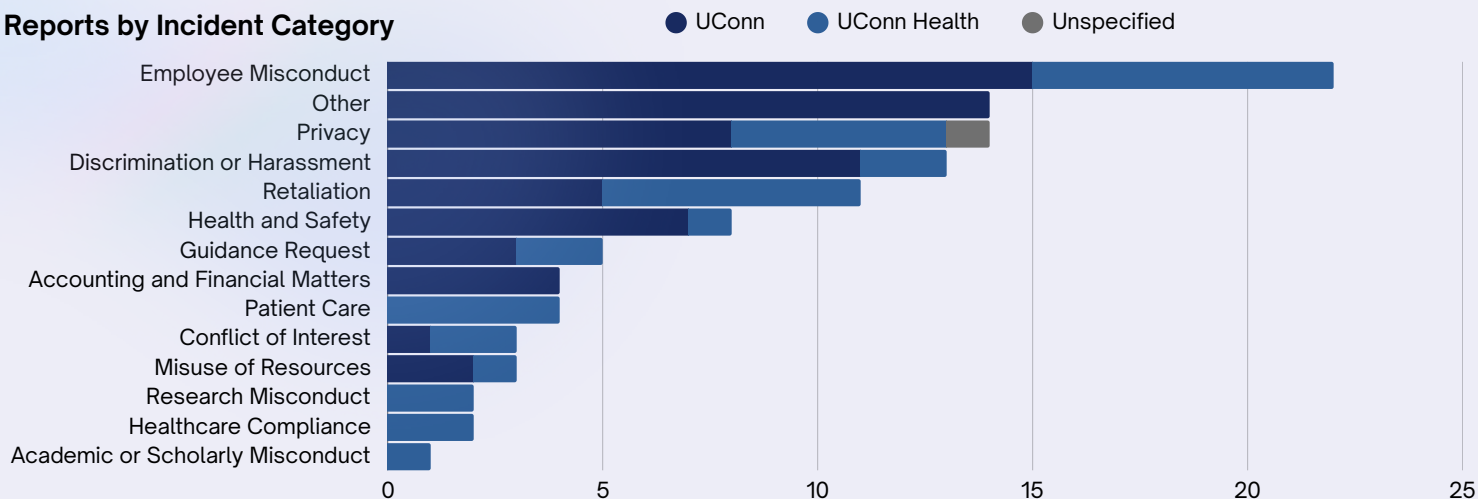
**125**  
(OUC)

**27**  
(Reporter)

In addition to the 92 total reports, there have been 152 follow-up communications to date, of which ~18% were from reporters and ~82% were from OUC. This does not include phone calls or emails outside of EthicsPoint.

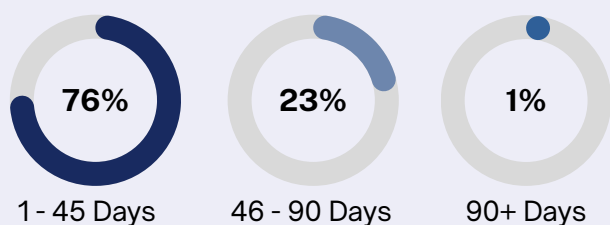
Data as of 5/31/2025

## Reports by Incident Category



The total number of incident categories exceeds the number of reported concerns, as some reported concerns include multiple issues. This chart reflects **all** reported incident categories across the 92 reported concerns received to date (106 incident categories in total).

## 2025 Case Closure Rate

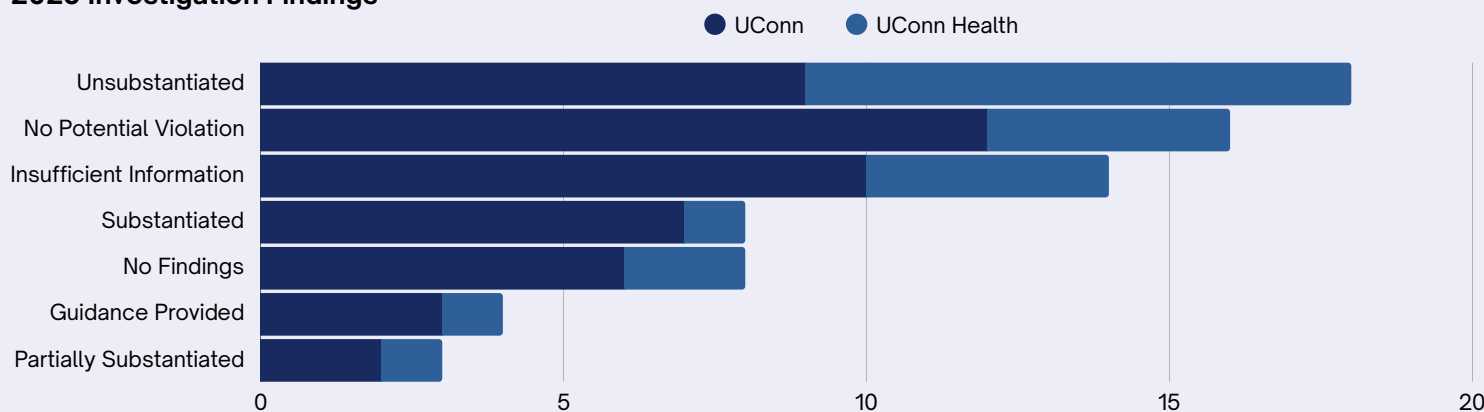


Case closure rate measures the amount of time from when a report is received to when it is closed.

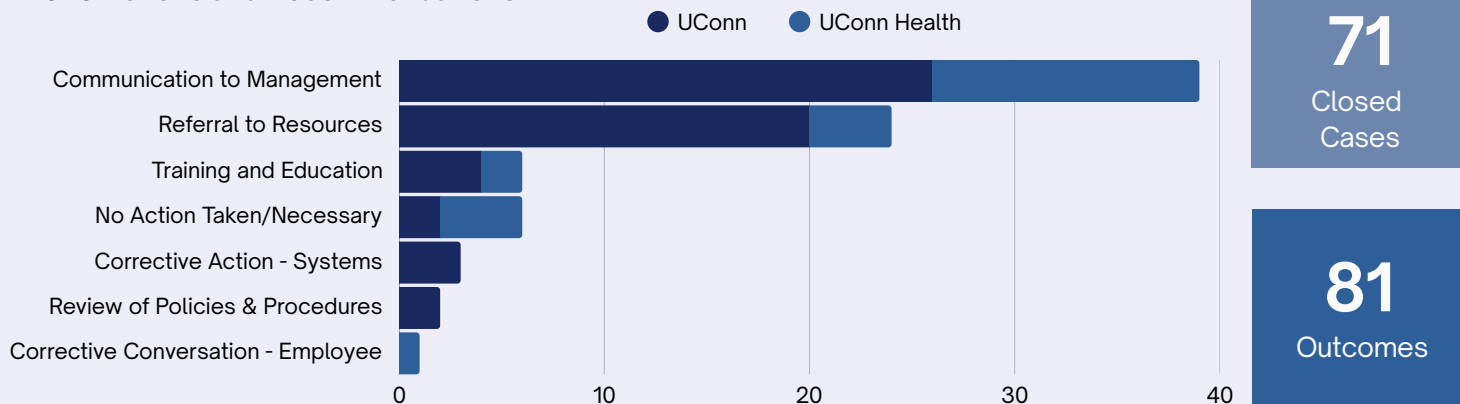
As cases close, these numbers will change.



## 2025 Investigation Findings



## 2025 Actions and Recommendations



**71**

Closed Cases

**81**

Outcomes

Actions and recommendations are regardless of finding. Additionally, one matter may result in multiple actions/recommendations or none at all.

Data as of 5/31/2025

# ATTACHMENT 4.3

# ATTACHMENT 4.3

COMPLIANCE MANAGEMENT MODEL:

# DEVELOPING MIDDLE MANAGEMENT TO GROW A CULTURE OF COMPLIANCE

Kimberly Hill & Kayla Hogrefe



“Last year, global employee engagement fell, costing the world economy **\$438 billion** in lost productivity. **The primary cause was a drop in manager engagement.**”


“Manager engagement fell from 30% to 27%.

Individual contributor engagement remained flat at 18%.”

Gallup, Inc. (2025). State of the global workplace: 2025 report.  
<https://www.gallup.com/workplace/349484/state-of-the-global-workplace.aspx>



# KEY POINTS FROM DOJ GUIDANCE (SEPTEMBER 2024):



- Must foster a culture of compliance at all levels, with **middle management** playing a **critical role**
- Managers must **model ethical behavior** and **actively promote compliance standards** within their teams
- Compliance Programs need to **demonstrate** how **management practices include compliance** training, education, and accountability
- Must demonstrate our managers are **equipped and empowered** to detect and respond to misconduct

# WHAT DOJ EXPECTATIONS MEAN FOR COLLEGES AND UNIVERSITIES:



- Targeted, Role and Risk-Based Training
- Clear Communication to Managers on Responding to and Reporting Concerns
- Ongoing Evaluation of Manager Behavior and Understanding
- Incentives and Accountability through Management Evaluations

# *Leading with Integrity:*

## A Manager's Guide to Compliance and Ethics

**UConn** | UNIVERSITY OF CONNECTICUT  
UNIVERSITY COMPLIANCE



# COMPLIANCE MANAGER WORKSHOP



## Part One

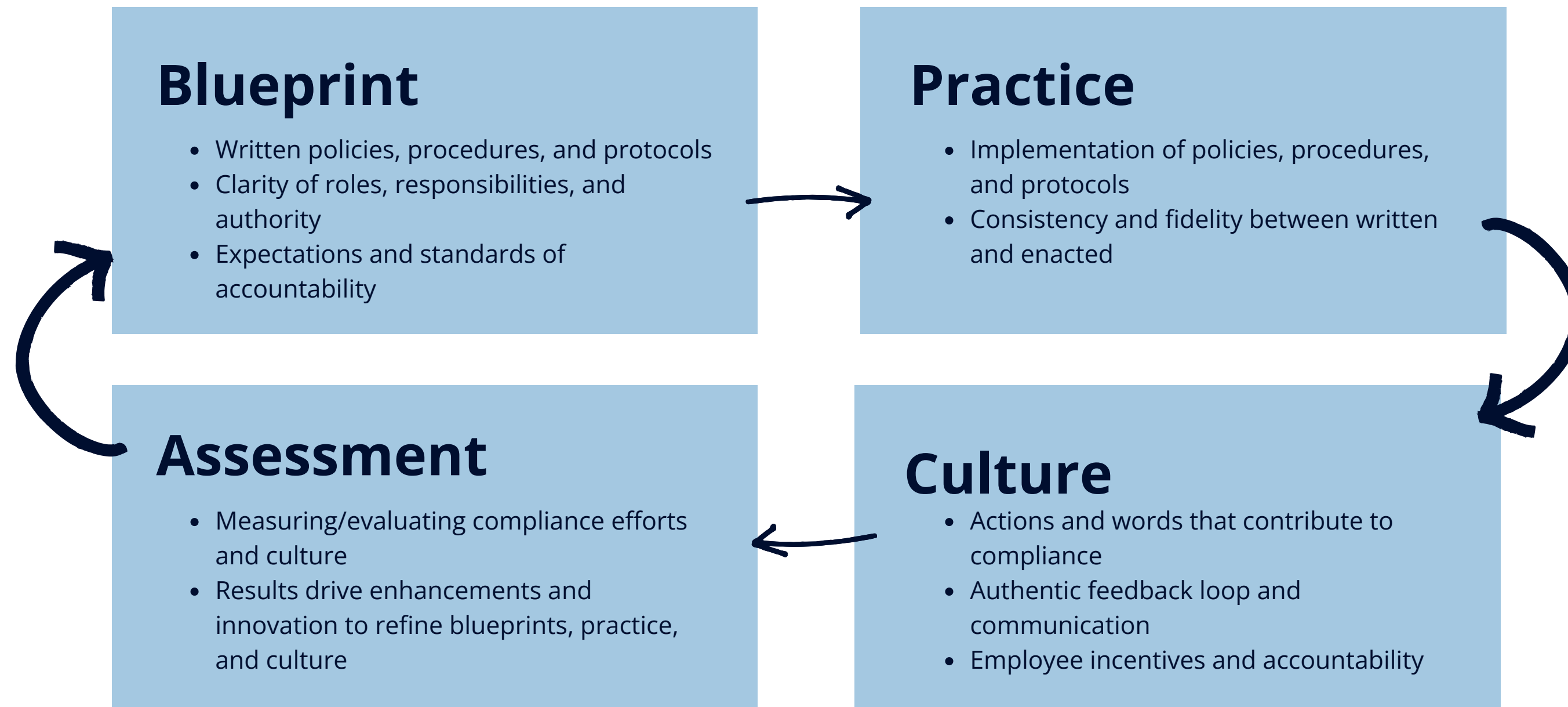
- Introductions and Overview
- Understanding Compliance and Ethics Fundamentals
- Seven Elements of an Effective Program
- Prevention vs. Response
- University Compliance Landscape
- Introduction to Compliance Management Model

## Part Two

- Recap
- Workbook Activity: Compliance Management Model
- Compliance Scenarios
- Summary and Action Planning
- Closing and Reflection



# COMPLIANCE MANAGEMENT MODEL



# DESIRED OUTCOMES



- Manager clarity on role within the Compliance Program
- Increased manager confidence handling compliance issues
- Higher rates of timely reporting
- Stronger alignment between policies and behaviors
- More engaged managers who model ethical behavior for teams
- Stronger commitment to influencing a culture of compliance within teams



# QUESTIONS?



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# ATTACHMENT 4.4

# ATTACHMENT 4.4

# Healthcare Compliance, Privacy & Integrity Program – Summary Dashboard

JACC, Thursday, June 26, 2025

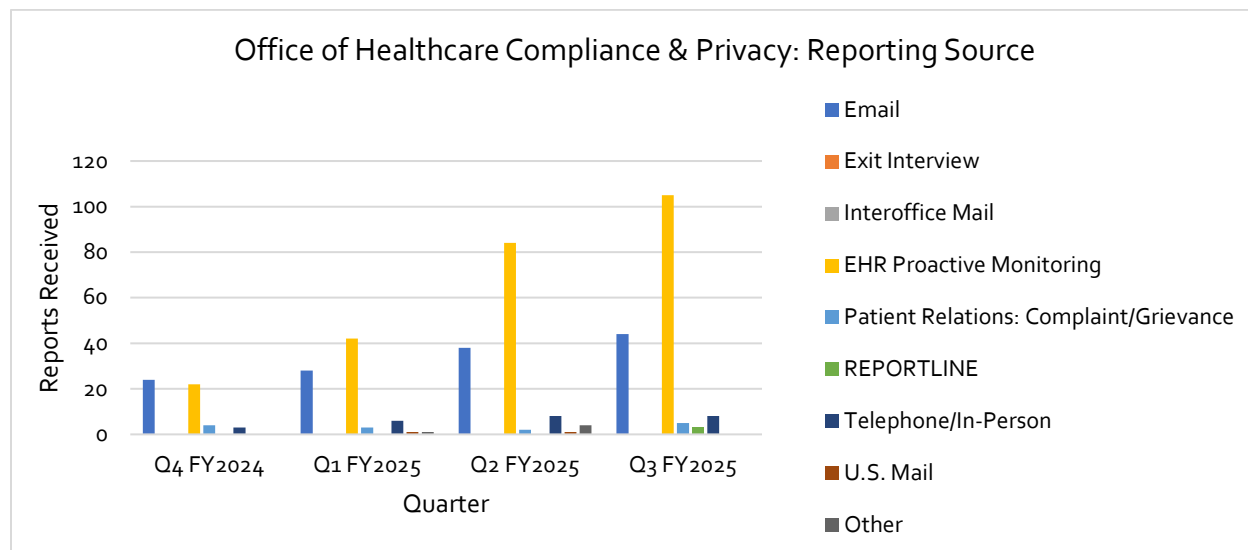
1. Policies, Procedures, and Standards of Conduct	
Program Policies	Of the twenty-four (24) current OHCP policies, eight (8) are overdue for approval. Two (2) of these overdue policies are part of collaborative revision projects and one (1) is expected to be retired this calendar year.
2. Oversight	
Healthcare Compliance & Privacy Committee	Committee convened on February 21, 2025, with a quorum present. Members reviewed the Charter, which had not been examined since the November 2023 meeting. The primary focus was the June 14, 2025 security incident. Discussion addressed the investigation process, notification of affected parties, associated costs, and enhanced security measures implemented to prevent future breaches. The next quarterly committee meeting has been scheduled for June 23, 2025.
Office of Healthcare Compliance & Privacy	Administrative Program Coordinator (to replace Administrative Officer position), proposed Manager, Healthcare Compliance (to replace Director, Healthcare Compliance position), and open Compliance Specialist roles are being prepared for posting.
3. Education & Training	
Annual Mandatory Education	The combined OHCP and IT Security annual training completion deadline was April 23, 2025. As of May 6, 2025, 95% of employees have completed the training. Human Resources has been provided a list and is performing follow-up for employees who have not completed the training.
EMTALA Training	A microlearning module summarizing the three key requirements under EMTALA was assigned to UConn Health employees who work in the Emergency Department and/or whose role required knowledge and understanding of EMTALA. The deadline for completion of this training is June 16, 2025.
UConn Health Covered Component Training	OHCP is piloting a training with the Speech, Language, and Hearing Clinic, designed for those identified as working in a UConn department that engages in HIPAA-covered work and functions as a HIPAA-covered component or serves as a business associate of a HIPAA-covered entity. The deadline for completion of this pilot training is June 14, 2025. Once the pilot is completed a broader roll-out is planned for the 2026 fiscal year.
One UConn Training	The OHCP launched its One UConn Training on May 15, 2025. This annual training is assigned to UConn Employees who have responsibilities at UConn Health. The deadline for completion is July 1, 2025.
Monthly Matters	The topics for Healthcare Compliance & Privacy and IT Security Matters emails, which are sent monthly to all UConn Health team members were as follows: <i>January 2025:</i> Data Privacy Tips & Annual Training Reminder; <i>February 2025:</i> Scammer Awareness & What to Do If Contacted by a Government or Law Enforcement Agency; <i>March 2025:</i> Understanding & Preventing Snooping, Patient Identification Procedures, and Replacement of Passwords with Passphrases;

## Healthcare Compliance, Privacy & Integrity Program – Summary Dashboard

JACC, Thursday, June 26, 2025

	<p><i>April 2025:</i> Recognizing Fraudulent Calls &amp; Annual Training Reminder; and</p> <p><i>May 2025:</i> Telehealth and Compliance Training for Non-UConn Employees.</p>
--	--

### 4. Reporting & Communication



### 5. Auditing & Monitoring

Office of Healthcare Compliance & Privacy (OHCP) Work Plan	<p>The Interim Compliance Auditing and Monitoring Plan for fiscal year 2025 had six (6) ongoing projects, with four (4) of these projects having been completed. The remaining two (2) projects are being deferred to fiscal year 2026 Work Plan, which is in the process of being developed in conjunction with the updated Risk Assessment.</p>
--	---

Government Post-Payment Audits Jul. 1, 2024 – Mar. 31, 2025	Records Requested	\$ at Risk	Records Pending	Records Denied	\$ Recouped to Date	\$ Lost to Date
RAC – JDH	57	\$344,188	22	6	\$376	\$2,995
RAC - UMG	48	\$90,373	11	15	\$0	\$17,777
MAC – PERM	2	\$21,590	2	0	\$0	\$0
TPE – JDH	4	\$11,152	2	2	\$0	\$0
TPE – UMG	40	\$686	0	1	\$0	\$11
QIO – High Weighted DRG	1	\$16,441	0	0	\$0	\$0

## Healthcare Compliance, Privacy & Integrity Program – Summary Dashboard

JACC, Thursday, June 26, 2025

CERT	N/A	N/A	N/A	N/A	N/A	N/A
------	-----	-----	-----	-----	-----	-----

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

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

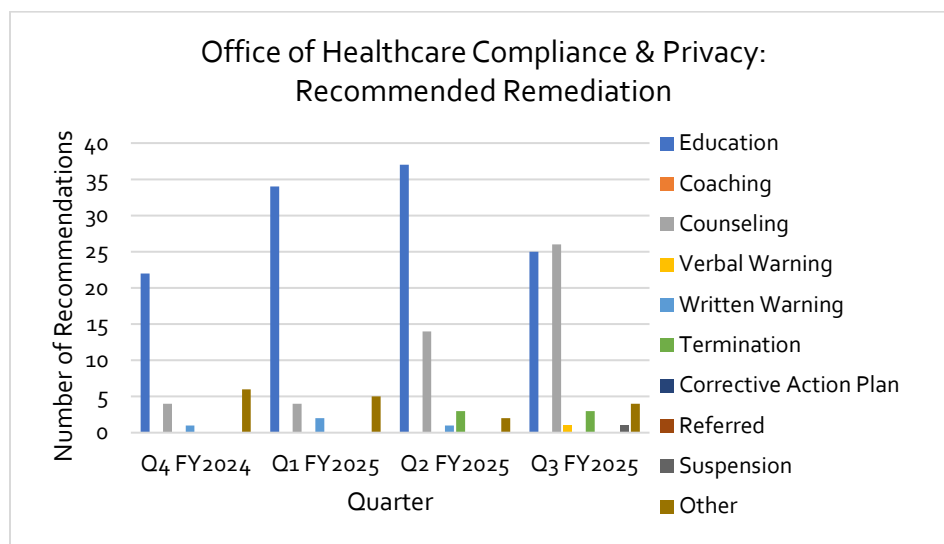
**Medicare Administrative Contractor (MAC)** – Represents ongoing audits performed by a private healthcare insurer awarded a geographic jurisdiction to process Medicare Part A and Part B (A/B) medical claims or Durable Medical Equipment (DME) claims for Medicare Fee-For-Service (FFS) beneficiaries.

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

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

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

### 6. Enforcement & Discipline

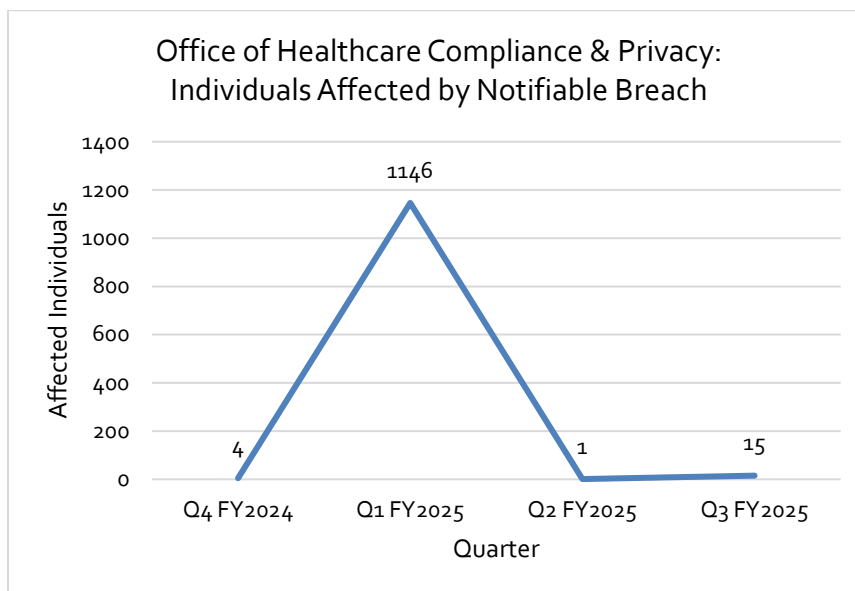
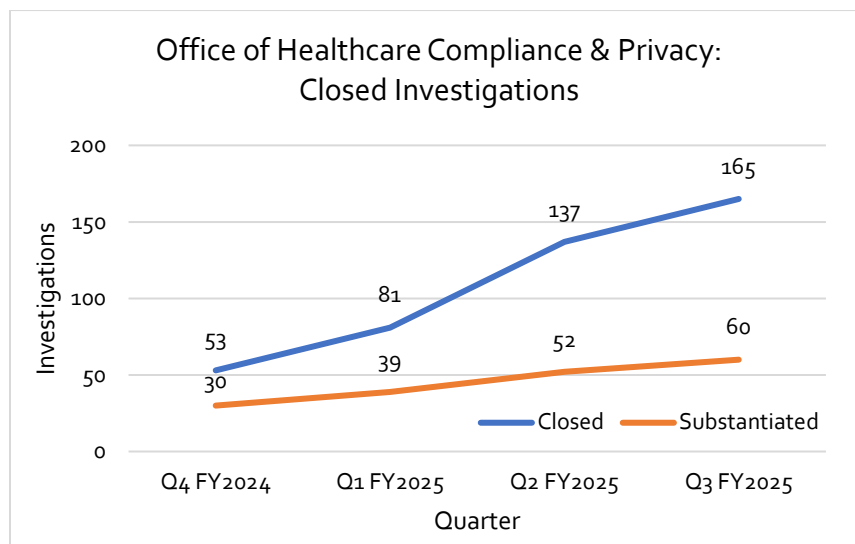


### 7. Response & Prevention

Compliance & Privacy Risk Assessment and OHCP Work Plan Development	The risk assessment for fiscal year 2026 is being developed. Interviews and surveys are to be completed in collaboration with UConn Audit & Management Advisory Services and coordination with University Compliance. The OHCP Work Plan will be developed after the risk assessment process is completed.
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## Healthcare Compliance, Privacy & Integrity Program – Summary Dashboard

JACC, Thursday, June 26, 2025



# ATTACHMENT 4.5

# ATTACHMENT 4.5



## Compliance Chatter Ethics Edition

### Post-State Employment

#### Are you preparing to leave state service?

Employees who retire or leave UConn should be aware of the **Post-State Employment** rules in the State Code of Ethics.

These rules — often called the "Revolving Door" provisions — include both lifetime and one-year restrictions on certain activities after leaving state service.

#### Compliance Clip: Post-State Employment Requirements



#### Lifetime Bans

*Confidential Information:* You cannot share confidential information you learned while working for UConn for personal financial benefit or the financial benefit of someone else.

*Side-Switching:* You cannot legally represent anyone other than the state in matters where you were significantly involved during your state employment and where the state has a substantial interest. This rule prevents individuals from "switching sides" in key state-related cases or processes.

#### One-Year Bans

*Cooling-Off:* After leaving state service, you may not represent anyone — including yourself — for compensation before your former agency.

*State Contracts:* If you were substantially involved in negotiating or awarding a state contract worth \$50,000 or more, you may not accept a job with any party to that contract for one year after leaving state service if you resign within one year of the contract being signed.

## Download the Resource Guide



### UConn's Ethics Liaison

Kimberly Fearney is the Ethics Liaison for UConn and UConn Health, and serves as a link between the University and the Office of State Ethics.

All ethics inquiries or questions regarding compliance with the State Code of Ethics and/or the University's ethics policies may be directed to: [Kim.Fearney@uconn.edu](mailto:Kim.Fearney@uconn.edu).



Have an idea for a future Compliance Chatter topic?

[SHARE YOUR IDEA WITH US](#)

[REPORT A CONCERN](#)

[CONTACT US](#)

[CONNECT ON LINKEDIN](#)

**UConn**  
UNIVERSITY COMPLIANCE

## Compliance Chatter

### UConn and The Clery Act

UConn must comply with the Clery Act, a federal law requiring all institutions of higher education that receive federal funding to disclose information about crimes on their campuses and surrounding communities.

#### Learn More: UConn and the Clery Act



#### Clery Act Reporting Requirements

All members of the UConn community are strongly encouraged to report all crimes to the police in a timely manner. Certain UConn employees, designated as Campus Security Authorities (CSAs), are **required** to notify UConn Police when they become aware of a crime that has occurred on campus. Reports can be made by completing the [Campus Security Authority Reporting Form](#). The information submitted through this form helps the University compile the Annual Security Report as required by the Clery Act.

CSAs include:

- Individuals responsible for campus security, and
- Individuals with significant responsibility for student and campus activities, such as deans, student affairs professionals, residence hall staff, athletic coaches, faculty or staff advisors to student organizations, and others likely to receive crime reports.

For more information on CSAs and reporting requirements, visit [the Campus Security Authority webpage](#).

[CSA Reporting Form](#)

## Responding to Students who Report Crimes

If a student discloses that they were the victim of a crime you should:

1. Inform the student of your Clery reporting obligations.
2. Let the student know you can make a report without providing their name.
3. Inform the student of their right to talk with police.
4. Notify the student of UConn's options and resources.

**Note:** A CSA Report is **NOT** a method of notifying police of a dangerous situation. In the event of an emergency contact 911. If you need police to respond to a routine call, dial (860) 486-4800.

### Resources for Students

## New: Stop Campus Hazing Act

The Stop Campus Hazing Act (SCHA) was enacted in December 2024 to prioritize the prevention of, and transparency about, hazing incidents on college campuses.

As part of SCHA's requirements, statistics for hazing incidents will be included in UConn's Annual Security Report beginning October 1, 2026. More information about the SCHA and compliance requirements for the University will be shared soon with impacted departments.

[Learn More About the SCHA](#)

[Review UConn's Hazing Policy](#)

## Questions About Clery Act Requirements?

[Contact the Clery Compliance Coordinator](#)

Have an idea for a future Compliance Chatter topic?

[SHARE YOUR IDEA WITH US](#)



## Compliance Chatter

### The Drug-Free Schools and Communities Act

Under the Drug-Free Schools and Communities Act (DFSCA), UConn is required to implement a program to prevent the unlawful possession, use, or distribution of illicit drugs and alcohol by all students and employees on school premises or as part of any of its activities.

[LEARN HOW UCONN COMPLIES WITH THE DFSCA](#)

As a part of this program, UConn is required to send out an annual notification to each employee and student that includes information on the following:

Policies that prohibit the unlawful possession, use, or distribution of illicit drugs and alcohol by students and employees on its property or as a part of any of its activities.

A list of applicable legal sanctions under federal, state, or local laws for the unlawful possession or distribution of illicit drugs and alcohol.

A description of the health risks associated with the misuse of alcohol and use of illicit drugs.

A description of drug and alcohol programs (e.g. counseling and treatment) that are available to employees.

A clear statement of possible disciplinary action up or termination of employment and referral for prosecution.

### Did you miss the 2025 annual DFSCA notification?

The annual notification for employees appeared in the Daily Digest in February.

[REVISIT IT HERE](#)

Learn More: UConn and The DFSCA



Have an idea for a future Compliance Chatter topic?

SHARE YOUR IDEA WITH US

REPORT A CONCERN  
CONTACT US  
CONNECT ON LINKEDIN

**UConn**  
UNIVERSITY COMPLIANCE

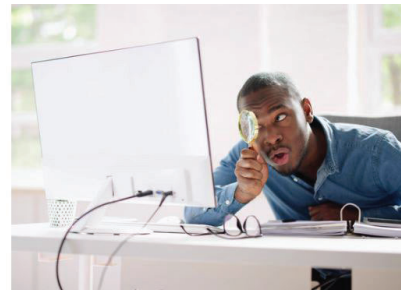
# HEALTHCARE COMPLIANCE & PRIVACY AND IT SECURITY MATTERS



## Understanding and Preventing Snooping

UConn Health is committed to ensuring that our patients' information remains confidential. All UConn Health workforce members are responsible for protecting patient information from impermissible access, use, and disclosure.

[Read More](#)



## Procedures Revision

[Verifying the Identity and Authority of Individuals Requesting PHI Procedures](#) has been revised and can be viewed in Policy Manager.

Remember - patient identity must be verified when using or disclosing patient information. It is vitally important to identify the correct patient for many reasons, including but not limited to patient safety, protection of privacy, and proper billing.



## Replace your Passwords with Passphrases

A passphrase, or password sentence, is a type of password typically longer and made up of multiple words or a phrase, rather than a single word or random string of characters. They are easier to remember but harder for attackers to crack because of its length and complexity. For example, instead of a password like "P@ssw0rd123," a passphrase could be something like "#Orangels@Color!"—it's still memorable to you but combines words, numbers, and symbols into a longer, more secure format.

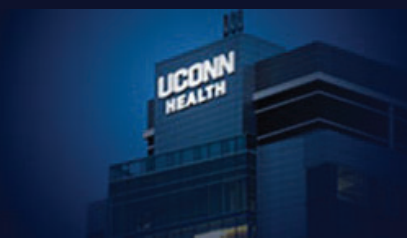
[Office of Healthcare Compliance & Privacy](#)  
263 Farmington Avenue, Farmington, CT 06030

Phone: 860.679.6060 Fax: 860.679.1016

**UConn**  
**HEALTH**



# HEALTHCARE COMPLIANCE & PRIVACY AND IT SECURITY MATTERS



## Recognizing Fraudulent Calls

Fraud alerts are everywhere these days. Common scams include calls pretending to be from government entities. These bad actors are likely trying to steal sensitive information and or money. Do you know what to do if you receive one of these calls?

[Read More](#)



## 2025 Annual Compliance Training Deadline Approaching

Don't forget to complete your Annual Compliance Training! If you have not already done so, complete the training in [Saba](#) by **Wednesday, April 23, 2025**.

UConn Health Employees have two mandatory Compliance Trainings:

- 2025 Annual Compliance and Ethics Training
- 2025 Annual Healthcare Compliance & Privacy and IT Security Training

For questions regarding your training assignments, contact your manager or supervisor. For technical questions, contact the IT Help Desk at x4400.



Have you ever wondered why our Help Desk asks so many questions when you request a password reset or need to unlock your account? The truth is, they're in a challenging position. According to insights from the FBI, a significant number of security breaches are linked to compromised credentials. This means they must take extra precautions to verify the identity of each caller, ensuring that only you have access to your account. A little patience during these interactions can help us keep our systems secure!

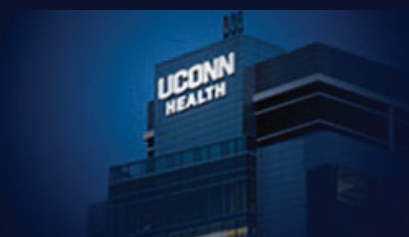
Office of Healthcare Compliance & Privacy  
263 Farmington Avenue, Farmington, CT 06030

Phone: 860.679.6060 Fax: 860.679.1016

**UConn**  
HEALTH



# HEALTHCARE COMPLIANCE & PRIVACY AND IT SECURITY MATTERS



## Telehealth and Patients Outside of Connecticut

The State of Connecticut does not participate in the interstate medical licensure compact, which means that UConn Health providers should only see patients via telehealth if they are physically in Connecticut at the time of the visit.

[View Video](#)



## Compliance Training for Non-UConn Employees

Did you know that UConn Health requires completion of annual compliance training for all workforce members, not just employees? This includes students, volunteers, vendors, and contractors, among others, who serve as members of UConn Health's workforce.

[Read More](#)



## IT SECURITY TIP



To protect our network and your data, never check personal email on work devices. We can't provide the same level of cybersecurity oversight for unsupported webmail services, increasing the risk of malware or phishing attacks. Instead, use our Guest or BYOD wireless networks for personal devices. This ensures you stay connected to important messages without compromising workplace security.

Stay safe, stay smart!

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263 Farmington Avenue, Farmington, CT 06030

**Phone:** 860.679.6060 **Fax:** 860.679.1016

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HEALTH**

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# ATTACHMENT 5.1

# ATTACHMENT 5.1

**University of Connecticut**  
**Joint Audit & Compliance Committee Meeting**  
**Public Session**  
**June 26, 2025**

UConn – Information Technology Services

Financials FY2025 Operating

State Appropriation and Tuition Budget and Forecasted Expenditures:

	Budget	<u>\$43.4 M</u>
Forecasted Personal Services and Fringe Benefits		\$30.0M
Forecasted Operating Expenses		<u>\$13.4M</u>
Forecasted Carryforward		<u>\$ 0.0M</u>

ITS is on track to end FY2025 with a balanced budget.

**Information Technology Staffing (as of 6/5/25)**

- ITS has three new open positions.
- There have been four new hires since March 27, 2025.
- There have been four new Special Payroll hires since March 27, 2025.
- Since March 27, 2025, there has been one separation.
- Since March 27, 2025, there has been one retirement.

Major Outages (as of 6/5/2025)

<u>Outage Taxonomy</u>	<u># of Issues</u>	<u>Systems Affected</u>
Network Issue - Software	0	
Network Issue – Request Flood	0	
System Issue - Hardware	0	
System Issue - Software	0	
Third Party	0	

Total # of Major Outages: 0

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# ATTACHMENT 5.2

# ATTACHMENT 5.2



## **Joint Audit & Compliance Committee: June 26, 2025**

### **UConn Health Information Technology Services**

#### **Public Session Key Takeaways**

- **Financials FY2025 Q3: \$597,229 over budget.**
- **Staffing:**
  - **7 open positions**
  - **0 new positions**
- **Completed 16 projects between March – May 2025 or roughly 5 per month which is slightly below our rolling monthly average of 9/month. A major contributor to the lower volume of project completions stems from a high volume of unplanned initiatives (e.g. ConnectiCare payer negotiations) that came up and required immediate support which impacted the teams.**
  - **The 2 active projects listed in the IT Infrastructure – Security Program that remain are in Yellow due to delays in network deployment to remote sites and network segmentation deployment.**
- **One meetings of IT Governance occurred to approve and prioritize major projects. The two other meetings were cancelled due to conflicts however project request/approvals was done virtually.**
- **IT Applications focus:**
  - **Delivery on key projects including:**
    - **New:**
    - **EPIC Department builds (DEPs) – Southington Nephrology, Storrs Comp Spine, 11 South Road Renovation, CT3 moves, Canton inpatient (urgent opening to cover Torrington office closing), Canton Endocrine, etc..; Lab – Sysmex Hematology Caresphere, Polymedco Analyzer, Debt Collection Agency Change, Grateful Patient Fundraising, status boards in Pharmacy and MSI Rehab, New ultrasound and Hologic machines, PRISM-MEL-301 Study Epic Build, and TDoc for main OR, Moved build of 23 new beds into PRD**
    - **Deployment/Upgrades:**
    - **Right Fax, Banner upgrade September version, Atlas Upgrade, Epic version August24 and annual DR test with switch and stay.**

- **Priority project work includes:**
  - **Huron Epic reports, Needle Aspirations in Cancer Center, 340B Reimbursement, Inpatient Psych Unit decertification, Wound Care Billing Workflow, ConnectiCare and Optum participation changes, Payer Strategy, Unified Communication evaluation, Cosmos access for UCH/UCH Researchers, PCP system management, Oxygen Protocol, BMT alerts in the ED, E-Consult Referral Orders (internal consultations), Referrals (internal/external to specialties in UCH. Community Connect potential opportunities, Institute of Sports Medicine, Epic/Nuance DAX Ambient Listening pilot, IV Pump integration with Epic, Telestroke, Transfer Center, Pharmacy IV Dispense/Prep DoseEdge replacement, Voalte dual login for CT Children's NICU providers at UCH, eFax Pilot, Transfer Center, IV Pump Integration, iRhythm, Merge (website), Refill Protocol Optimization, MyChart Questionnaire Optimization, Maternity Bundle, Orthopedics MyChart Care Companion, Advanced Care Planning, Release of pre-Cures Act Notes to MyChart, Self-Pay Abortion Services, School of Medicine Data Import to Epic for Dashboard evaluation**

**University of Connecticut**  
**Joint Audit & Compliance Committee Meeting**  
**Public Session**  
**June 26, 2025**

UConn Health – Information Technology Services

Financials FY2025 Q3 Operating

State Appropriation and Tuition Budget and Forecasted Expenditures:

Budget	\$13,659,063
Personal Services and Fringe Benefits	\$8,629,900
Purchased Services	\$5,626,391
FY25 Q2 Actual/Projected	<u>\$14,551,771/\$13,731,180</u>
Q1 Variance	<u>\$(597,229) over budget</u>

Information Technology Staffing (as of 3/06/2025)

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

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

Outages (3/01/25- 5/30/25)

Outage	# of Issues	Duration	Systems Affected	Remediation
None to report				