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

Joint Audit & Compliance Committee
Virtual Meeting

September 17, 2026

PUBLIC SESSION

Public Streaming Link (with live captioning upon request): https://its.uconn.edu/board-of-trustees-live-stream-meetings/

(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, September 17, 2026

10:00 a.m. – 10:30 a.m. - Executive Session / 10:30 a.m. – 12:00 p.m. - Public Session

Public Streaming Link (with live captioning upon request):
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AGENDA		
CALL TO ORDER		
EXECUTIVE SESSION		
PUBLIC PARTICIPATION*		
*Individuals who wish to speak during the Public Participation portion of the Thursday, September 17, meeting must sign up no later than 10:00 a.m. on Wednesday, September 16, by emailing BoardCommittees@uconn.edu. Speaking requests must include a name, topic, and affiliation with the University (i.e., student, employee, member of the public). Per the University By-Laws, the Committee may limit the entirety of public comments to a maximum of 30 minutes. The sign-up list may be closed if, due to the number of people seeking to speak, the 30-minute allotment will be exceeded. As an alternative, individuals may submit written comments to the Committee via email BoardCommittees@uconn.edu, and all comments will be shared with the Committee.		
Agenda Items	**Proposed Action**	**Attachment**
MINUTES OF THE PRIOR MEETINGS		
Minutes of June 25, 2026, Meeting	Approval	1.1
EXTERNAL AUDIT ACTIVITIES		
Status of External Audit Engagements	Update	2.1
Appointment of James Moore & Co to Perform NCAA Agreed Upon Procedures	Approval	2.2
Auditors of Public Accounts - UConn Health Departmental Audit for Fiscal Years Ended June 30, 2023 and 2024	Presentation	2.3
SIGNIFICANT INTERNAL AUDIT ACTIVITIES		
AMAS Dashboard	Informational	3.1
Status of Audit Assignments	Update	3.2
Status of Audit Observations	Update	3.3
Draft FY27 Audit Plan	Approval	3.4
COMPLIANCE ACTIVITIES		
John Dempsey Hospital - Solnit	Presentation	4.1
Office of University Compliance Significant Compliance Activities	Presentation	4.2
HealthCare Compliance & Privacy Dashboard	Informational	4.3
Informational/Educational Items	Informational	4.4
INFORMATION TECHNOLOGY		
UConn	Update	5.1
UConn Health	Update	5.2
OTHER BUSINESS		
ADJOURNMENT		

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

ATTACHMENT 1.1

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DRAFT MINUTES

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

June 25, 2026
Virtual Meeting

Committee Members	Board of Trustees Mark Boxer, George Barrios, Andrea Dennis-LaVigne, Daniel Toscano UConn Health Board of Directors Geoffrey Matous
University Staff	Donald Babcock, Chad Bianchi, Sarah Chipman, Mike Dwyer, Kimberly Fearney, Nicole Gelston, Jeffrey Geoghegan, Haleh Ghaemolsabahi, Kimberly Hill, Jeff Hines, Andrea Keilty, Stacy Koehler, Steve Lewposky, Radenka Maric, Rick McCarthy, Gregory Perrotti, Karen Preacher, Angelo Quaresima, Anthony Rini, Janel Simpson, Scott Simpson, David Wallace
External Invitees	Tina Bode and Tyler Bartlett

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

1. Executive Session

   On a motion by Vice-Chair Boxer, seconded by Trustee Dennis-LaVigne, the Committee voted unanimously to go into the Executive Session to discuss:

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

   The entire Executive Session was attended by the following:

   University Staff: Fearney, Gelston, Geoghegan, Hill, Keilty, Koehler, Maric, Perrotti, Preacher, Quaresima, Rini, J. Simpson, and S. Simpson.

   Committee members: Boxer, Barrios, Dennis-LaVigne, Matous, and Toscano.

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

The Executive Session ended at 10:58 a.m., and the Committee returned to the Open Session at 10:59 a.m.

2. Public Participation

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

3. Minutes of March 26 and Special Meeting of June 3, 2026.

   On a motion by Director Matous, seconded by Trustee Dennis-LaVigne, the Committee voted to unanimously approve the minutes of March 26 and Special Meeting of June 3, 2026.

4. External Audit Activities

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

   Kevin Chamberlin presented the Committee with updates for the Pharmacy Consultants, Inc. (DBA 340B Compliance Partners) – UConn Health 340B Drug Pricing Program Audits for CY 2025.

5. Significant Internal Audit Activities

   Mr. Quaresima provided the Committee with updates on the status of audit assignments. The Committee reviewed and accepted the three audit reports. The Committee was also updated on the AMAS dashboard, status of audit assignments, internal audit observations, and AMAS Organizational Chart/Staffing.

6. Compliance Activities

   Sarah Chipman provided the Committee with an overview of OICR's civil rights compliance roles at UConn and UConn Health.

   Vice President and Chief Compliance Officer Fearney provided the Committee with updates on significant compliance activities, including updates on University Healthcare Compliance and Privacy Dashboard, as well as several informational/educational items.

7. Information Technology Updates

   Associate Vice President for Information Technology Ghaemolsabahi provided an update on the UConn information technology activities.

   UConn Health Chief Information Officer R. 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 Dennis-LaVigne, seconded by Trustee Toscano, the Committee voted unanimously to adjourn the meeting. The Committee adjourned at 11:31 a.m.

Respectfully submitted,
Dorothy Del Valle
Secretary to the Committee

ATTACHMENT 2.1

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

Joint Audit & Compliance Committee
September 17, 2026

Status of External Audit Engagements

Auditor	Area	Scope	Current Status of Audit	Recent Report Issued	Recent Report – Recommendations & Areas for Improvement		
					Total	No Further Action / Implemented	Open
Clifton Larson Allen, LLP	UConn Health	Audits of UConn Health's John Dempsey Hospital, UConn Medical Group, & Finance Corporation Financial Statements	FY 26 Underway	FY 25 Issued 11/20/25, 11/20/25 & 11/20/25	No Recommendations Reported		
Clifton Larson Allen, LLP	UConn	Audit of School of Business expenditures for fiscal years ended June 30, 2022, 2023, 2024 & 2025.	FYs 22, 23, 24 & 25 Underway	N/A	N/A		
James Moore & Co	UConn Athletics	Annual NCAA agreed upon procedures performed on all revenues, expenses, and capital expenditures for the Athletics Program	FY26 Underway	FY 25 Issued 12/1/25	No Recommendations Reported		
TBD	UConn & UConn Health	Annual agreed upon procedures on UConn 2000 Infrastructure Program as required by Section 10a-109z of the Connecticut General Statues (CGS)	RFP Underway	FY 25 Issued 3/10/26	2	0	2
Pharmacy Consultants, Inc. (DBA 340B Compliance Partners)	UConn Health	Mock audits of UConn Health's 340B Drug Pricing Program covered entities recommended by Health Resources and Services Administration	CY 26 No Activity	CY 25 Issued 3/23/26, 3/24/26 & 3/24/26	4	4	0
State Auditors	UConn & UConn Health	Annual audit of Federal Funds required under the Federal Single Audit Act (SWSA)	FY 26 Underway	FY 25 Issued 3/27/26	No Recommendations Reported		
State Auditors	UConn	Annual audit of financial statements included in the Annual Comprehensive Financial Report (ACFR)	FY 26 Underway	FY 25 Issued 12/5/25	No Recommendations Reported		
State Auditors	UConn Health	Annual audit of financial statements included in the Annual Comprehensive Financial Report (ACFR)	FY 26 Underway	FY 25 Issued 12/5/25	No Recommendations Reported		
State Auditors	UConn	Departmental statutory required audit (CGS Sec 2-90)	FYs 24 & 25 Underway	FYs 22 & 23 Issued 6/16/25	7	0	7
State Auditors	UConn Health	Departmental statutory required audit (CGS Sec 2-90)	FYs 25 & 26 No Activity	FYs 23 & 24 Issued 7/9/26	11	0	11

ATTACHMENT 2.2

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TO: Members of the Joint Audit and Compliance Committee

FROM: Angelo Quaresima
Associate Vice President and Chief Audit Executive

DATE: September 17, 2026

SUBJECT: Appointment of James Moore & Co to Perform NCAA Financial Agreed Upon Procedures

RECOMMENDATION

It is recommended the Joint Audit and Compliance Committee (JACC) retroactively approves the appointment of James Moore & Co (JMCO) to perform the required National Collegiate Athletic Association (NCAA) agreed upon procedures for fiscal year ended (FYE) June 30, 2026, 2027 and 2028. The contractual fee for each year is $24,000, $25,000, and $26,000, respectively. In addition, the contract allows for two 1-year extensions for FYE June 30, 2029 and 2030 at a cost of $27,000 and $28,000.

BACKGROUND

NCAA Bylaw 20.2.4.17 requires "An active member institution shall submit financial data detailing operating revenues, expenses and capital related to its intercollegiate athletics program to the NCAA on an annual basis in accordance with the financial reporting policies and procedures." The report shall be subject to annual agreed-on verification procedures approved by the membership (in addition to any regular financial reporting policies and procedures of the institution) and conducted by a qualified independent accountant who is not a staff member of the institution and who is selected by the institution's chancellor or president or by an institutional administrator from outside the athletics department designated by the chancellor or president. The independent accountant shall verify the accuracy and completeness of the data prior to submission to the institution's chancellor or president and the NCAA. The institution's chancellor or president shall certify the financial report prior to submission to the NCAA.

A Request for Proposal was administered by UConn's Purchasing Department to select an independent accounting firm to perform the NCAA agreed upon procedures. Based on a set of predetermined criteria, a committee of five UConn employees independently evaluated proposals submitted by six accounting firms and selected JMCO as the most qualified firm.

AMAS seeks JACC approval of this engagement.

Audit and Management Advisory Services
28 Professional Park Road, Unit 5084, Storrs, CT 06268
263 Farmington Avenue, MC 8214, Farmington, CT 06030
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ATTACHMENT 2.3

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University of Connecticut Health Center

Departmental Audit Report

Communication to the Joint Audit and Compliance Committee

September 17, 2026

STATE OF CONNECTICUT

Auditors of Public Accounts

Jamie Drozdowski

Principal Auditor

Audit Scope and Objectives

We have audited certain operations of the University of Connecticut Health Center (UConn Health) 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, 2023 and 2024.

The objectives of our audit were to:

1. Evaluate UConn Health's internal controls over significant management and financial functions;

2. Evaluate UConn Health'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.

Audit Findings

Our examination of the records of the University of Connecticut Health Center disclosed 11 recommendations in the following areas, of which nine were repeated from the previous audit.

Information Technology
Disaster Recovery Plan (Repeated Finding)
IT Vendor Risk Assessment Process

Payroll and Personnel
Special Payroll for Temporary Non-Faculty Employees (Repeated Finding)
Lack of Timesheet Approval for Non-Faculty Employees (Repeated Finding)
Overtime Management (Repeated Finding)
Compensatory Time (Repeated Finding)
Telecommuting Policy Enforcement (Repeated Finding)
Dual Employment

Purchasing and Expenditures
Purchasing Cards (Repeated Finding)

Asset Management
Asset Management and Property Control Records (Repeated Finding)
Software Inventory Records (Repeated Finding)

Thank You

Jamie Drozdowski
Principal Auditor
Jamie.Drozdowski@ctauditors.gov
www.ctauditors.gov

AUDITORS' REPORT

University of Connecticut Health Center

FISCAL YEARS ENDED JUNE 30, 2023 AND 2024

STATE OF CONNECTICUT
Auditors of Public Accounts

JOHN C. GERAGOSIAN
State Auditor

CRAIG A. MINER
State Auditor

CONTENTS

STATE OF CONNECTICUT

AUDITORS OF PUBLIC ACCOUNTS

JOHN C. GERAGOSIAN

STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

CRAIG A. MINER

July 9, 2026

INTRODUCTION

We are pleased to submit this audit of the University of Connecticut Health Center for the fiscal years ended June 30, 2023 and 2024 in accordance with the provisions of Section 2-90 of the Connecticut General Statutes. Our audit identified internal control deficiencies; instances of noncompliance with laws, regulations, or policies; and a need for improvement in practices and procedures that warrant management's attention.

The Auditors of Public Accounts wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the University of Connecticut Health Center during the course of our examination.

The Auditors of Public Accounts also would like to acknowledge the auditors who contributed to this report:

Jamie Drozdowski
Antonio Furtado
Kaitlyn Lucas
John McCarthy
Dominick Parisi

Jamie Drozdowski
Principal Auditor

Approved:

John C. Geragosian
State Auditor

Craig A Miner
State Auditor

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the University of Connecticut Health Center disclosed the following 11 recommendations, of which nine were repeated from the previous audit.

Finding 1

Disaster Recovery Plan

Criteria

UConn Health maintains a disaster recovery plan to help minimize the risks of negative business impacts in the event of an interruption to information technology services. The National Institute of Standards and Technology (NIST) Special Publication 800-53 recommends that contingency plans should be tested regularly to ensure that, if a restart is necessary, the entity can adequately and promptly return its information technology services to normal operation.

Condition

Our review revealed that UConn Health has not formally and fully tested its disaster recovery plan.

Context

UConn Health's disaster recovery plan provides essential emergency procedures for information technology services.

Effect

Failure to test the disaster recovery plan reduces assurance that it would adequately minimize negative business impacts in the event of an interruption to information technology services.

Cause

Due to UConn Health's numerous systems and the continuous operation of its hospital, the IT department performs various recovery tests on different systems. The IT department also must manage real world situations instead of performing a full disaster recovery test.

Prior Audit Finding

This finding has been previously reported in the last audit report covering the fiscal years 2021 through 2022.

Recommendation

The University of Connecticut Health Center should fully and routinely test its information technology disaster recovery plan in accordance with recommendations from the National Institute of Standards and Technology.

Agency Response

"We agree with this finding in part. UConn Health performs numerous disaster recovery tests throughout the year on a multitude of systems. However, given the technological complexity, the number of systems and the 24x7 healthcare delivery, it is not reasonable to fully test all recovery plans annually. To enhance our processes, UConn Health will develop a comprehensive plan for testing information systems and track "real world" situations resulting in downtime/disaster recovery activities to evaluate and improve the effectiveness of related procedures."

Auditors' Concluding Comments

UConn Health could consider performing parallel testing for the systems that are necessary for continuously operating hospital functions to ensure recovery plans work as intended while maintaining operations.

Finding 2

IT Vendor Risk Assessment Process

Criteria

Information technology (IT) security risk assessments are used to evaluate third-party vendors' ability to protect sensitive data, identify potential risks associated with using vendor products or services, and develop plans to mitigate such risks. Risk assessments should be regularly updated, with the frequency depending on various factors including the significance and complexity of the vendor systems.

Condition

UConn Health does not have a policy establishing how often it should update information technology security risk assessments.

Context

UConn Health performs risk assessments for new vendors. It periodically reviews existing vendors' risk assessments. However, UConn Health has not defined the appropriate frequency of such reviews. Between approximately September 2023 and February 2025, UConn Health completed risk assessments of 114 new and existing vendors.

Effect

Failure to regularly update IT security risk assessments may put sensitive data at a greater risk of loss or exposure.

Cause

Based on staff availability and other constraints, UConn Health has created a queue of existing vendors to review.

Prior Audit Finding

This finding has not been previously reported.

Recommendation

The University of Connecticut Health Center should establish criteria for how often it should update information technology security risk assessments and should regularly perform updated risk assessments based on such criteria.

Agency Response

"We agree with this finding. UConn Health is currently deploying a new Risk Management solution that will provide a system to track and manage IT Risks. UConn Health will establish formal procedures for all systems (new and existing) as well as the frequency of performing risk assessment updates."

Finding 3

Special Payroll for Temporary Non-Faculty Employees

Background

UConn Health requires the use of project based, seasonal, durational, and temporary professional personnel to meet staffing needs in research support, limited assignment managerial support, and grant and research project activities. To meet these needs, UConn Health hires temporary, non-faculty employees and pays them through its special payroll.

Criteria

Proper internal controls dictate that, at a minimum, department heads sign off on the hiring, termination, and continuation of employment for personnel within their departments.

Condition

We noted that UConn Health's candidate selection process lacked segregation of duties for five out of ten temporary non-faculty employees reviewed. The employees were hired by the same individuals who conducted the interviews without the department head's consultation or approval.

Context

UConn Health employed approximately 178 temporary, non-faculty employees during the audited period. We judgmentally selected ten individuals for testing, to include a variety of organizational departments and supervisors as well as active and terminated employees.

Effect

There is an increased risk that temporary, non-faculty employees could be added to UConn Health's payroll without being properly vetted.

Cause

UConn Health requires a non-faculty justification form for budgetary approval to be submitted with the related personnel transaction request form. UConn Health management has considered the department head's signature on the non-faculty justification form to be sufficient.

Prior Audit Finding

This finding has been previously reported in the last two audit reports covering the fiscal years 2019 through 2022.

Recommendation

The University of Connecticut Health Center should strengthen internal controls over personnel decisions concerning temporary, non-faculty employees to provide sufficient segregation of duties and transparency in the decision making process.

Agency Response

"We agree with this finding. Department heads have the discretion to assign or transfer their decision-making authority to other individuals within their department or organization for the purpose of selecting certain candidates for hire. This delegation of authority allows designated representatives to act on behalf of the department head in evaluating, recommending, or making final hiring decisions for specific positions or applicants, as deemed appropriate by the department head. We will implement a process to for managers to formally delegate hiring authority."

Finding 4

Lack of Timesheet Approval for Non-Faculty Employees

Criteria

Sound business practice dictates that employees certify time worked and managers approve employee timesheets prior to issuing payment. UConn Health policies require managers to review and sign off on their employees' timesheets every pay period.

Condition

Our review of timecards found three salaried, non-faculty employees with 63%, 98% and 100% of their timecards that were not approved during the audited period. UConn Health paid $633,275 to these employees for the unapproved pay periods.

Context

There were 762 and 634 employees with unapproved timecards in fiscal years 2023 and 2024, respectively, including faculty and non-faculty employees. We analyzed the population in total and identified three non-faculty employees with a significant number of unapproved timecards in either fiscal year for review. We considered

20 or more unapproved timecards during either fiscal year to be significant.

Effect

There was reduced assurance that UConn Health paid employees for time actually worked.

Cause

There appears to be a lack of management oversight over timesheet approval procedures.

Prior Audit Finding

This finding has been previously reported in the last three audit reports covering the fiscal years 2017 through 2022.

Recommendation

The University of Connecticut Health Center should follow established timesheet review and approval procedures.

Agency Response

"We agree with this finding in part. UConn Health requires timecard approvers to review and approve their employees' timecards in Kronos each pay period. To ensure accountability, Human Resources sends multiple reminder emails to timecard approvers. The first email serves as a general reminder that approval is required before the deadline. A second reminder is sent by noon on the day of the payroll submission deadline, listing any individuals with unapproved time. Additionally, in response to the last audit finding, Human Resources developed a report identifying timecard approvers who fail to meet the approval deadline, which is shared with executive leadership for follow-up. UConn Health acknowledges the need to strengthen this final component to prevent limited situations where follow up may have been missed. UConn Health believes these enhanced measures are effective in mitigating risk, as demonstrated by the 99% approval rate of timecards in 2024, which aligns with departmental expectations and industry best practices. UConn Health will continue to provide training and follow up to timecard approvers."

Auditors' Concluding Comments

Two of the three employees noted in the finding have been identified in prior audit findings, indicating a persistent issue. UConn Health should work to address these employees with a significant number of unapproved timecards.

Finding 5

Overtime Management

Criteria

It is good business practice to schedule employees in a manner that reduces unnecessary overtime costs, when possible.

Condition

Our review of overtime during the audited period noted the following:

- Four employees earned excessive overtime pay during the fiscal years reviewed. Three of the employees earned excessive overtime in both fiscal years and one in only one fiscal year. These employees earned between 111% and 153% of their normal salaries in overtime.

- Three employees worked an excessive number of overtime hours during the selected pay periods. Overtime hours ranged between 80 and 100 hours during the selected pay periods.

Context

During the audited period, employees earned $19,409,562 in overtime, including shift premiums. We selected the top 15 employees who earned a total of $1,549,761 in overtime during the audited period for review. For each selected employee, we reviewed one pay period which totaled approximately 999 hours and $71,505 in overtime.

Effect

UConn Health incurred significant overtime costs to cover its scheduling needs which affected its budgeting and cash flow.

Cause

UConn Health appears to lack adequate staffing and has not been able to fill available positions.

Prior Audit Finding

This finding has been previously reported in the last audit report covering the fiscal years ended June 30, 2021 through 2022.

Recommendation

The University of Connecticut Health Center should work to increase its staffing levels to ensure that it can meet scheduling requirements without incurring significant overtime costs.

Agency Response

"We agree with this finding in part. UConn Health is committed to filling open vacancies promptly and efficiently, and we have ongoing recruitment efforts for a number of hard-to-fill positions. However, various factors influence overtime payments. As a healthcare provider, we must ensure that shifts are always staffed, legally required nurse-staffing ratios are met, and high-quality care is provided. National shortages in healthcare affect roles ranging from direct patient care to facilities, and many specializations currently face intense competition with many systems paying high premiums for certain staff. Recruitment efforts are ongoing and the human resources department has increased recruitment at career fairs, collaborating with local community colleges and universities, and is enhancing targeted advertising. Additionally, contractual provisions for overtime at double and triple time rates significantly increase the value of each hour worked. The highly specialized nature of healthcare makes distributing overtime evenly a significant

challenge. Management will also formalize and provide quarterly reporting of overtime to senior leaders for review."

Auditors' Concluding Comments

A formalized monitoring process over overtime and recruitment efforts will assist UConn Health in managing workloads and controlling labor costs.

Finding 6
Compensatory Time

Criteria

The Maintenance & Service (NP-2) bargaining unit contract prohibits compensatory time balances to be paid out upon retirement or separation from employment.

Condition

Our review of compensatory time payouts found that UConn Health incorrectly paid $44,123 to 18 NP-2 employees at separation during the audited period.

Context

During the audited period, 2,039 employees received $5,197,179 in compensatory time payouts. We analyzed the payouts by bargaining unit and based on our analysis, we focused our testing on NP-2 and managerial employees. We haphazardly selected ten employees for review within these groups with compensatory time payouts totaling $61,924. Due to initial results, we then expanded our review to include all NP-2 employees who received $44,123 in compensatory time payouts at separation.

Effect

UConn Health incurred unnecessary costs for compensatory time payouts that were not consistent with the NP-2 bargaining unit contract.

Cause

UConn Health appears to lack management oversight over compensatory time payouts.

Prior Audit Finding

This finding has previously been reported in the last five audit reports covering the fiscal years 2013 through 2022.

Recommendation

The University of Connecticut Health Center should not process compensatory time payouts that do not conform with the terms of bargaining unit contracts.

Agency Response

"We agree with this finding. Payroll's separation procedure has been revised to note NP-2's ineligibility, and our payroll system has been

re-configured to disallow compensatory time payouts for NP-2 employees."

Finding 7
Telecommuting Policy Enforcement

Criteria

UConn Health's telecommuting policy requires employees with regularly scheduled telework to have an approved agreement on file. The agreement must specify the employees' work hours and remote work location, and it cannot exceed one year.

The state's final telework policy requires UConn Health must provide the Department of Administrative Services (DAS) records of approved and denied telework requests for employees in DAS-covered bargaining units.

Condition

An analysis of telecommuting at UConn Health disclosed the following:

- Four out of ten employees selected telecommuted during the audited period without a telecommuting agreement on file.
- UConn Health failed to report its approval of telecommuting arrangements to DAS for employees in the P-5 bargaining unit.

Context

There were 397 and 373 employees approved for telecommuting in fiscal years 2023 and 2024, respectively. We reviewed ten employees. We randomly selected five employees approved for telecommuting during the audited period. Additionally, we judgmentally selected five UConn Health employees who were not included on the list of approved telecommuters and who hold positions with shared responsibility between UConn and UConn Health.

For reporting to DAS, we reviewed all DAS covered bargaining unit employees with telecommuting arrangements. Four employees in the P-5 bargaining unit had approved telecommuting arrangements during the audited period.

Effect

A lack of consistent enforcement of the telecommuting policy reduces UConn Health's ability to verify employee work hours and alternative work sites, fostering inconsistencies within the organization. Without reports from UConn Health, the

telecommuting section of the DAS annual Digest of Administrative Reports is incomplete and inaccurate.

Cause

The lack of completed telecommuting applications and lack of reporting appears to be the result of miscommunication and misinterpretation of policy.

Prior Audit Finding

This finding has been previously reported in the last audit report covering the fiscal years 2021 through 2022.

Recommendation

The University of Connecticut Health Center should follow its telecommuting policy and prohibit employees from working remotely without an approved agreement. UConn Health should report its annual approval of telecommuting arrangements to the Department of Administrative Services (DAS) for all employees in a DAS covered bargaining unit.

Agency Response

"We agree with this finding. All four individuals have shared responsibilities with the university and the health center. UConn Health will send periodic reminders to managers to ensure that telecommuting agreements are completed for all applicable employees. Going forward, UConn Health will inform DAS of its telecommuting agreements."

Finding 8
Dual Employment

Criteria

Section 5-208a of the General Statutes prohibits state employees from being compensated by more than one state agency unless the appointing authorities of each agency certify that the duties performed and hours worked are outside the responsibilities of the employee's primary position, there is no conflict in schedules, and there are no conflicts of interest between the positions. Department of Administrative General Letter 204 requires that the employee's secondary and primary agency complete a Dual Employment Request Form (CT-HR-25) for the dual employment assignment to be valid.

Condition

Our review of ten dually employed employees found that UConn Health failed to properly file the required dual employment forms for three individuals.

Context

There were 96 and 111 dually employed UConn Health employees during fiscal years 2023 and 2024, respectively. We judgmentally selected five of the top earners from each fiscal year for review.

Effect

The absence of proper documentation and monitoring of dual employment arrangements increases the risk of duplicate payments and allows conflicts of interest to go undetected.

Cause

A lack of management oversight led to improper filing and monitoring of dual employment arrangements.

Prior Audit Finding

This finding has not been previously reported.

Recommendation

The University of Connecticut Health Center should properly complete and file dual employment forms and implement procedures for monitoring dual employment situations.

Agency Response

"We agree with this finding. UConn Health did not respond to a form submitted by another state agency. It is the responsibility of the hiring agency to ensure appropriate documentation is filed prior to hiring an employee on dual employment. If forms are not received, they should be escalated to leadership until the forms are received or they cannot hire the person. However, in light of this we will take several actions to mitigate issues moving forward. We have designated two proxy staff to receive the forms in the event of leaves of absence or personnel changes."

Finding 9
Purchasing Cards

Criteria

The Office of the State Comptroller's Purchasing Card Cardholder Work Rules and UConn Health's Purchasing Card Procedure Manual govern purchasing card (P-Card) transactions. P-Card purchases require a properly approved form and the organization's authorization.

The manual requires cardholders to maintain documents supporting the legitimate business use of P-Cards. Cardholders are also required to promptly reconcile monthly statements within ten business days.

UConn Health is exempt from Connecticut sales tax. Cardholders are required to ensure that Connecticut sales tax is not charged, dispute sales tax charges incorrectly billed to the account, and make a diligent effort to promptly obtain a sales tax credit.

Condition

We examined six months of P-Card purchases by six departments, totaling $601,414, during the audited period and noted the following:

- Twenty P-Card reconciliation logs were signed but not dated, preventing our ability to verify whether UConn Health promptly completed the reconciliations. UConn Health reconciled one log four business days after the ten business-day deadline.
- UConn Health recorded seven transactions using incorrect account codes.
- Ten instances, in which UConn Health paid approximately $85 of sales tax despite its tax-exempt status.
- One instance in which purchasing cardholder who loaned their card to an unauthorized individual who used it for approximately $566 in expenditures.

Context

UConn Health's P-Card purchases totaled $1,183,197 and $1,613,995 during fiscal years 2023 and 2024, respectively. We judgmentally selected six monthly statements across six departments with the highest percentages of purchases, totaling $601,414, for review.

Effect

There is reduced assurance that UConn Health made purchases for legitimate purposes and fully complied with purchasing card policies. Incorrect account coding may result in the misstatement of financial reports and inaccurate budget tracking and resource allocation. This could impact compliance with accounting standards and internal controls.

UConn Health incurs unnecessary expenses when cardholders fail to secure sales tax exemptions.

Cause

UConn Health did not properly execute established internal control procedures over purchasing cards.

Prior Audit Finding

This finding has been previously reported in the last audit report covering the fiscal year 2021 through 2022.

Recommendation

The University of Connecticut Health Center should promptly review and reconcile monthly purchasing card statements to ensure cards are used properly in accordance with established policies. UConn Health should ensure that sales tax exemptions are in place prior to purchase.

Agency Response

"We agree with this finding. UConn Health has implemented controls, such as credit limits and restrictions on merchant category codes (MCCs), to reduce the potential for unauthorized card use. Effective April 2025, a signature date field was added to the reconciliation log form to document the completion date. In May 2025, a communication was sent to P-Card holders reminding them about the importance of using correct account codes and presenting suppliers with UConn Health's CT sales tax exemption before the purchase is made either online or in person.

Additionally, UConn Health's Procurement Department conducts audits of departmental P-Card use to identify and address instances of non-compliance. In May 2023, the Procurement Department also implemented penalties for instances of non-compliance identified during P-Card audits which have not identified any instances of major violations with respect to P-Card usage."

Finding 10

Asset Management and Property Control Records

Background

UConn Health established a $5,000 threshold for the capitalization and amortization of depreciation expense over the useful life of its equipment. Equipment valued under $5,000 is expensed in the year purchased and is not added to inventory of capitalized assets. Furthermore, items valued under $5,000 that are sensitive, portable, and prone to theft are considered controllable property and should be tracked in a manner that facilitates accountability.

Criteria

UConn Health's Asset Inventory Control Manual sets forth the policies and procedures to record and track capital and controllable inventory. These policies require, among other things, that equipment with a value greater than $5,000 be capitalized, and biennial physical inventories be performed. It also identifies the information to be recorded in the inventory records for proper tracking.

Condition

An analysis of UConn Health's controllable equipment inventory records disclosed the following:

- UConn Health did not complete a physical inventory inspection for 251 assets costing $228,342 within the last two years. Inventory records for 31 of these assets did not include cost.

- We found that 247 of the 3,992 controllable assets put into service during the audited period were missing pertinent information, such as cost, purchasing source, serial number,

or purchase order. Because 227 of the 247 assets lacked cost information, we could not determine their total cost.

Context

UConn Health listed a total of 12,366 assets as controllable property on its controllable equipment inventory records. We analyzed the entire listing.

Effect

Inaccurate property control records and the absence of annual physical inspections increase the risk of loss or theft of property occurring and going undetected.

Cause

UConn Health did not always follow controllable asset procedures in its Property Control Manual.

Prior Audit Finding

This finding has been previously reported in the last two audit reports covering the fiscal years 2019 through 2022.

Recommendation

The University of Connecticut Health Center should strengthen controls over asset management, maintain accurate inventory records, and perform physical inspections in accordance with its policies.

Agency Response

"We agree with this finding in part. UConn Health acknowledges that the 199 controllable assets were phones replaced under contract at no cost to the departments. UConn Health will review these assets annually and update the database. The remaining 48 assets consist of items without individual prices and donation/transfers, all tagged during the annual physical inventory. However, we dispute the representation that a large volume of assets have not been inventoried within the last two years. In fact, UConn Health successfully located 98% of controllable inventory items which is in line with our departmental expectations and industry best practices."

Auditors' Concluding Comments

UConn Health's asset policies require it to conduct a biennial inventory of all assets. Industry best practices do not apply when they do not conform with established policies.

Finding 11

Software Inventory Records

Criteria

The State Property Control Manual requires agencies to develop an agency software asset policy, to be approved by the State Comptroller. The manual details a list of categories for agencies to include in the software inventory, which can be expanded or altered

based on an agency's individual policy and discussion with the Comptroller.

Condition

Our review of software inventory disclosed that UConn Health does not have an agency software asset policy. UConn Health's current software inventory does not include all the data required by Chapter 3 of the State Property Control Manual.

Context

As of June 30, 2024, UConn Health had software and software licenses totaling $93,894,057 with related accumulated depreciation of $66,896,278.

Effect

The lack of proper accountability increases the risk that inventory may be lost, stolen, or improperly used. The state may also be at a higher risk of litigation from software companies for violation of licensing and copyright agreements.

Cause

UConn Health has not prioritized the development of an agency software asset policy to address record maintenance and related procedures.

Prior Audit Finding

This finding has been previously reported in the last audit report covering the fiscal years 2021 through 2022.

Recommendation

The University of Connecticut Health Center should create a software asset policy, reviewed by the State Comptroller, to address record maintenance and related procedures.

Agency Response

"We agree with this finding. UConn Health will begin updating software inventory records as well as create a specific policy to address record maintenance and related procedures."

STATUS OF PRIOR AUDIT RECOMMENDATIONS

Our prior audit report on the University of Connecticut Health Center contained 12 recommendations. Three have been implemented or otherwise resolved and nine have been repeated or restated with modifications during the current audit.

Prior Recommendation	Current Status
The University of Connecticut Health Center and its employees should agree on compensation terms and document them in the employee's personnel files.	RESOLVED
The University of Connecticut Health Center should strengthen controls over personnel decisions concerning temporary, non-faculty employees to provide sufficient segregation of duties and transparency in the decision-making process.	REPEATED Recommendation 3
The University of Connecticut Health Center should follow established timesheet review and approval procedures.	REPEATED Recommendation 4
The University of Connecticut Health Center should follow established pay ranges when hiring. If UConn Health believes its pay ranges are outdated, it should perform the necessary steps to appropriately update and comply with them.	RESOLVED
The University of Connecticut Health Center should work to increase its staffing levels to ensure it can meet scheduling requirements without incurring significant overtime costs.	REPEATED Recommendation 5
The University of Connecticut Health Center should not make compensatory time payouts to managers that do not conform with its policy.	REPEATED Modified Form Recommendation 6
The University of Connecticut Health Center should promptly review and reconcile purchasing card monthly statements to ensure cards are used properly in accordance with established policies. UConn Health should ensure that sales tax exemptions are in place prior to purchase.	REPEATED Recommendation 9

Prior Recommendation	Current Status
The University of Connecticut Health Center should ensure that it promptly receives the Capital Area Health Consortium hospital payments in accordance with its member agreements. UConn Health should ensure that it accurately documents deposit dates for all remittances.	RESOLVED
The University of Connecticut Health Center should strengthen controls over asset management, maintain accurate inventory records, and perform physical inspections in accordance with its policies.	REPEATED Recommendation 10
The University of Connecticut Health Center should ensure that its software inventory includes all data required by Chapter 7 of the State Property and Control Manual.	REPEATED Modified Form Recommendation 11
The University of Connecticut Health Center should routinely test its information technology plan disaster recovery plan in accordance with recommendations from the National Institute of Standards and Technology.	REPEATED Recommendation 1
The University of Connecticut Health Center should follow its telecommuting policy and prohibit employees from working remotely without an approved agreement.	REPEATED Modified Form Recommendation 7

OBJECTIVES, SCOPE, AND METHODOLOGY

We have audited certain operations of the University of Connecticut Health Center (UConn Health) in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the fiscal years ended June 30, 2023 and 2024. The objectives of our audit were to evaluate:

1. UConn Health's internal controls over significant management and financial functions;

2. UConn Health's compliance with policies and procedures internal to UConn Health or promulgated by other state agencies, as well as certain legal provisions; and

3. Effectiveness, economy, and efficiency of certain management practices and operations, including certain financial transactions.

In planning and conducting our audit, we focused on areas of operations based on assessments of risk and significance. We considered the significant internal controls, compliance requirements, or management practices that in our professional judgment would be important to report users. The areas addressed by the audit included payroll and personnel, revenue and cash receipts, purchasing and expenditures, asset management, and information technology. We also determined the status of the findings and recommendations in our prior audit report.

Our methodology included reviewing written policies and procedures, financial records, meeting minutes, and other pertinent documents. We interviewed various personnel of UConn Health and certain external parties. We also tested selected transactions. This testing was not designed to project to a population unless specifically stated. We obtained an understanding of internal controls that we deemed significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contracts, grant agreements, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying financial information is presented for informational purposes. We obtained this information from various available sources including UConn Health's management and state information systems. It was not subject to our audit procedures. For the areas audited, we identified

1. Deficiencies in internal controls;

2. Apparent noncompliance with laws, regulations, contracts and grant agreements, policies, or procedures; and

3. A need for improvement in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations section of this report presents findings arising from our audit of the University of Connecticut Health Center.

ABOUT THE AGENCY

Overview

The University of Connecticut Health Center (UConn Health) operates primarily under the provisions of Title 10a, Chapter 185, where applicable; Chapter 185b, Part III; and Chapter 187c of the General Statutes and, by statute, is considered a campus of the University of Connecticut (UConn). Although governed by a single board of trustees, UConn Health and UConn maintain separate budgets and are considered separate entities. UConn Health's mission includes teaching, research, patient care, and the promotion of wellness.

Organizational Structure

The University of Connecticut and UConn Health are governed by the Board of Trustees of the University of Connecticut, consisting of 21 members appointed or elected under the provisions of Section 10a-103 of the General Statutes. The board of trustees makes rules for the governance of the university and health center and sets policies for the administration of the university and health center pursuant to duties set forth in Section 10a-104 of the General Statutes.

Section 10a-104(c) of the General Statutes authorizes the Board of Trustees of the University of Connecticut to create a board of directors for the governance of UConn Health and delegate such duties and authority, as it deems necessary and appropriate. The board of directors consisted of 17 members as of June 30, 2024.

Pursuant to Section 10a-108 of the General Statutes, the Board of Trustees of the University of Connecticut appoints a president of the university and health center to be the chief executive and administrative officer of the university, health center, and the board of trustees. Radenka Maric was appointed President of the University of Connecticut in September 2022 by the university's board of trustees.

The UConn Health Farmington complex houses John Dempsey Hospital, the School of Medicine, the School of Dental Medicine, and related research laboratories. Additionally, the medical and dental schools provide health care to the public through the UConn Medical Group and the University Dentists at facilities located on the Farmington campus and in neighboring towns.

The University of Connecticut Health Center Finance Corporation, a body politic and corporate, constituting a public instrumentality and political subdivision of the state, operates generally under the provisions of Title 10a, Chapter 187c of the General Statutes. The finance corporation exists to provide operational flexibility with respect to hospital operations, including the clinical operations of the schools of medicine and dental medicine.

The finance corporation is empowered to acquire, maintain, and dispose of hospital facilities and to make and enter into contracts, leases, joint ventures, and other agreements and instruments. It also acts as a procurement vehicle for the clinical operations of UConn Health. The Hospital Insurance Fund (otherwise known as the John Dempsey Hospital Malpractice Fund), which accounts for a self-insurance program covering claims arising from health care services, is administered by the finance corporation in accordance with Section 10a-256 of the General Statutes. Additionally, Section 10a-258 of the General Statutes gives the finance corporation the authority to determine which hospital accounts receivable shall be treated as uncollectible.

The finance corporation acts as an agent for UConn Health and is administered by a board of directors, consisting of members appointed under the provisions of Section 10a-253 of the General Statutes.

Significant Legislative Changes

Notable legislative changes that took effect during the audited period are presented below:

- Public Act 23-204 (Section 89), effective July 1, 2023, required the State Comptroller to pay the retirement-related fringe benefit costs for all employees of the constituent units of the state higher education system, including UConn Health, rather than only for General Fund-supported employees, beginning in fiscal year 2024. It also required constituent units (including UConn Health) to fund their employee health and life insurance, unemployment compensation, and employers' social security tax beginning in fiscal year 2024.

Enrollment Statistics

Statistics compiled by the University of Connecticut's Office of Budget, Planning and Institutional Research present the following enrollment totals during the audited period and prior fiscal year:

	2021-2022		2022-2023		2023-2024	
Student Status	Fall	Spring	Fall	Spring	Fall	Spring
Medicine – Students	452	449	453	456	449	445
Medicine – Residents	690	680	713	700	742	732
Dental – Students	201	200	202	202	204	204
Dental – Residents	104	104	106	106	103	103
Totals	1,447	1,433	1,474	1,464	1,498	1,484

Financial Information

Under the provisions of Section 10a-105(a) of the General Statutes, fees for tuition were fixed by the university's board of trustees. The following summary presents annual tuition charges including professional fees during the audited period and prior fiscal year.

	School of Medicine			School of Dental Medicine		
Student Status	2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024
In-State	$ 44,357	$ 45,816	$ 47,326	$ 41,174	$ 42,616	$ 44,277
Out-of-State	$ 77,027	$ 77,027	$ 77,027	$ 80,250	$ 83,059	$ 86,338
Regional	$ 73,162	$ 73,162	$ 73,162	$ 69,945	$ 72,394	$ 75,246

During the audited period, the State Comptroller accounted for UConn Health's operations in:

- General Fund appropriation accounts;
- The University of Connecticut Health Center Operating Fund;
- The University of Connecticut Health Center Research Foundation Fund;
- The University Health Center Hospital Fund;

- The John Dempsey Hospital Malpractice Fund; and

- Accounts established in capital project and special revenue funds for appropriations financed primarily with bond proceeds.

During the audited period, patient services were UConn Health's largest source of revenue, with John Dempsey Hospital being the largest single source.

The UConn Medical Group functions similarly to a private group practice for faculty clinicians providing patient services in a variety of specialties. The UConn Medical Group's operation is considered essential for the education and training of medical students in the School of Medicine.

Other significant sources of revenue included state General Fund appropriations, federal and state grants, and payments for services related to the Residency Training Program.

Under the Residency Training Program, residents appointed to local health care organizations are paid through the Capital Area Health Consortium. UConn Health reimburses the consortium for personnel service costs and the participating organizations reimburse UConn Health.

Health care providers and support staff of UConn Health are granted statutory immunity from any claim for damage or injury caused in the discharge of their duties or within the scope of their employment, unless it is wanton, reckless, or malicious. Any claims paid for actions brought against the state as permitted by waiver of statutory immunity are charged against UConn Health's malpractice self-insurance fund. UConn Health developed a methodology by which it allocates malpractice costs between the hospital, UConn Medical Group, and University Dentists.

UConn Health's financial statements are prepared in accordance with all relevant Governmental Accounting Standards Board (GASB) pronouncements. UConn Health utilizes the proprietary fund method of accounting, whereby revenue and expenses are recognized on the accrual basis.

UConn Health's financial statements are adjusted as necessary and incorporated into the state's Annual Comprehensive Financial Report. The financial balances and activity of UConn Health, including John Dempsey Hospital, are combined with those of the university and included as a single proprietary fund.

UConn Health employee count increased during the audited period. UConn Health position summaries show that permanent full-time filled positions totaled 4,608 as of June 2022; 5,010 as of June 2023; and 5,334 as of June 2024.

Operating Revenues

Operating revenue results from the sale or exchange of goods and services that relate to UConn Health's mission of instruction, research, and patient services. Major sources of operating revenue include patient services, federal and state grants, contracts, and other operating revenues. Operating revenue as presented in UConn Health's financial statements for the audited period and prior fiscal year follows:

	2021-2022	2022-2023	2023-2024
Student Tuition and Fees (net of scholarship allowances)	$ 23,870,606	$ 24,934,279	$ 24,843,326
Patient Services (net of charity care)	743,493,317	841,852,635	965,244,305
Federal Grants and Contracts	96,325,962	88,587,496	90,067,753
Non-Governmental Grants and Contracts	26,357,110	26,462,759	28,616,283
Contract and Other Operating Revenues	158,365,341	173,417,953	150,718,907
Total Operating Revenue	$ 1,048,412,336	$ 1,155,255,122	$ 1,259,490,574

Total operating revenue increased by $106.8 (10.2%) in fiscal year 2023 as compared to the prior fiscal year, and $104.2 million (9.0%) in 2024.

The growth in fiscal year 2023 was primarily due to a $98.4 million (13.2%) increase in patient services revenue resulting from rebounding clinical volume post-pandemic. Also in fiscal year 2023, UConn Health Pharmacy Services Incorporated (UHPSI) continued providing pharmaceuticals to outpatients primarily from various clinics related to UConn Health, which accounted for approximately $36.0 million of increased patient service revenue.

The further growth in total operating revenue in 2024 was primarily due to a $123.4 million (14.7%) increase in patient services revenue, which can be attributed to continued rebounding of clinical volume and continuation of the UHPSI pharmaceutical services.

Operating Expenses

Operating expenses generally result from payments for goods and services to assist in achieving UConn Health's mission of instruction, research, and patient services. Operating expenses do not include interest expense or capital additions and deductions. Operating expenses include employee compensation and benefits, supplies, services, utilities, depreciation, and amortization.

Operating expenses by functional classification as presented in UConn Health's financial statements for the audited period and prior fiscal year follows:

	2021-2022	2022-2023	2023-2024
Education and General			
Instruction	$ 175,455,903	$ 142,971,399	$ 205,287,016
Research	77,186,457	50,691,496	72,677,237
Patient Services	974,932,682	907,677,791	1,077,148,933
Academic Support	22,123,706	14,193,207	22,765,108
Institutional Support	143,483,634	145,407,037	195,204,684
Operations and Maintenance	27,615,989	17,801,257	30,596,076
Depreciation	71,282,597	86,361,887	89,388,392
Student Aid	98,388	404,218	24,599
Total Operating Expenses	$ 1,492,179,356	$ 1,365,508,292	$ 1,693,092,045

The largest source of operating expenses relates to patient services, followed by instruction expenses and institutional support. Total operating expenses decreased $126.7 million (-8.5%) in fiscal year 2023 as compared to 2022 and increased $327.6 million (24.0%) in 2024.

The reduction in operating expenses in fiscal year 2023 was primarily caused by the recognition of decreased pension and other post-employment benefit (OPEB) expenses under Government Accounting Standards Board (GASB) No. 68 and 75, driven by decreased percentage allocations under the plans as well as underlying assumption changes such as a higher discount rate for OPEB in the current actuarial analysis.

The growth in operating expenses in fiscal year 2024 was primarily due to a $169.4 million (18.7%) increase in patient services expenses attributed to contractually bargained wage increases as well as increases in pharmaceutical and medical supplies needed to support higher clinical volumes.

Nonoperating Revenues and Expenses

Nonoperating revenues and expenses include items such as the state's General Fund appropriation, gifts, investment income, and interest expense. Nonoperating revenues and expenses as presented in UConn

Health's financial statements for the audited period and prior fiscal year follows (with restatement in fiscal year 2022 based on a change in accounting principle):

	2021-2022 (Restated)	2022-2023	2023-2024
State Appropriations	$ 344,028,889	$ 340,327,662	$ 151,801,724
Transfer to State and Outside Programs	20,000,000	-	-
Gifts	4,417,503	5,419,042	6,364,921
Covid-19 Relief Revenue	87,427,577	72,966,090	51,500,000
Loss on Disposal	(778,669)	(84,513)	(225,198)
Interest Income	350,991	279,220	144,727
Lease Revenue	2,837,096	2,613,772	2,409,102
Investment Income	128,648	10,055,322	14,010,261
Interest on Capital Assets - Related Debt	(9,546,748)	(10,586,226)	(11,284,933)
Net Nonoperating Revenue	**$ 448,865,287**	**$ 420,990,369**	**$ 214,720,604**

State appropriations decreased $3.7 million (-1.1%) from fiscal year 2022 to 2023 and $188.5 million (-55.4%) in fiscal year 2024.

The decrease in 2024 was primarily due to legislative changes which resulted in the State of Connecticut directly funding retirement and OPEB costs beginning in fiscal year 2024. The state appropriations to UConn Health were decreased accordingly.

Investment income is derived primarily from UConn Health's unspent cash balances and endowments. The gift component of nonoperating revenue is comprised of amounts received from the University of Connecticut Foundation, private organizations, and individuals.

Other Changes in Net Position

Other changes in net position as presented in UConn Health's financial statements for the audited period and prior fiscal year follows:

	2021-2022	2022-2023	2023-2024
Transfer from Affiliate	$ 228,081	$ -	$ -
Capital Appropriations	13,000,000	40,000,000	21,000,000
Contributions – Minority Interest – UConn Health Imaging LLC	-	-	666,667
Net Other Changes in Net Position	**$ 13,228,081**	**$ 40,000,000**	**$ 21,666,667**

The capital appropriations of approximately $40.0 million in 2023 and $21.0 million in 2024 are for UCONN 2000 bond funds.

The minority interest contributions of $666,667 in fiscal year 2024 relate to UConn Health Imaging LLC (UHI), a joint venture between UConn Health and OIA of Connecticut, which began operations in April 2024. UConn Health retains a 75% ownership interest in UHI, which is consolidated into UConn Health's financial statements with a corresponding minority interest in the net assets section.

Net Position

Net position includes investment in capital assets net of liabilities, restricted funds, and unrestricted funds. Net position, as presented in UConn Health's financial statements for the audited period and prior fiscal year follows (with restatement in fiscal years 2022 and 2023 based on a change in accounting principle):

	2021-2022 (Restated)	2022-2023 (Restated)	2023-2024
Invested in Capital Assets, Net of Related Debt	$ 646,777,004	$ 620,790,132	$ 620,097,945
Restricted for Non-expendable:			
Scholarships	61,451	61,451	61,451
Restricted for Expendable:			
Research	1,093,243	223,610	2,090,393
Loans	283,313	332,939	391,407
Capital Projects	26,184,806	54,483,839	14,025,512
Unrestricted	(2,200,346,246)	(1,951,533,214)	(2,110,033,661)
Minority Interest – UConn Health Imaging LLC	-	-	511,510
Total Net Position	$(1,525,946,429)	$(1,275,641,243)	$(1,472,855,443)

Amounts listed as invested in capital assets, net of related debt, reflect the value of capital assets such as buildings and equipment after subtracting the outstanding debt used to acquire such assets. Decreases in this category reflect reductions in capital and intangible assets, which is the result of depreciation outpacing new capital investments.

As noted above, the minority interest in UHI of $511,510 represents the value of the minority interest as of fiscal year end 2024.

Related Entities

UConn Health did not hold significant endowment and similar fund balances during the audited period, as its longstanding practice has been to deposit funds raised with the University of Connecticut Foundation, Inc. The foundation provides support for the university and UConn Health. Its financial statements reflect balances and transactions associated with both entities, not only those exclusive to UConn Health.

A summary of the foundation's assets, liabilities, support and revenues, and expenditures for the audited period and prior fiscal year follows:

	University of Connecticut Foundation, Inc. Fiscal Year Ended		
	June 30, 2022	June 30, 2023	June 30, 2024
Assets	$ 744,592,901	$ 791,405,326	$ 862,688,618
Liabilities	$ 36,818,794	$ 39,453,139	$ 39,835,177
Net Position	$ 707,774,107	$ 751,952,187	$ 822,853,441
Support and Revenue	$ 36,883,923	$ 120,908,684	$ 152,577,013
Expenditures	$ 59,859,276	$ 76,730,604	$ 81,675,759

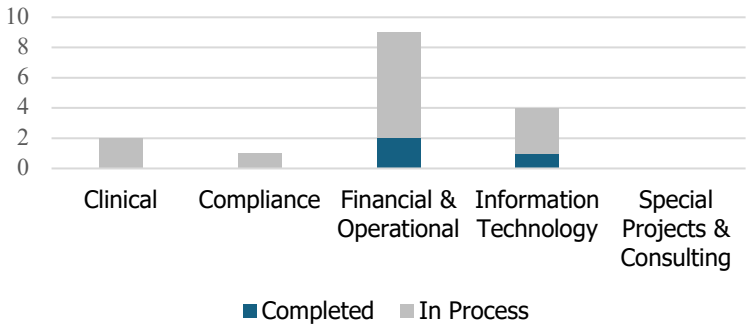
ATTACHMENT 3.1

ATTACHMENT 3.1

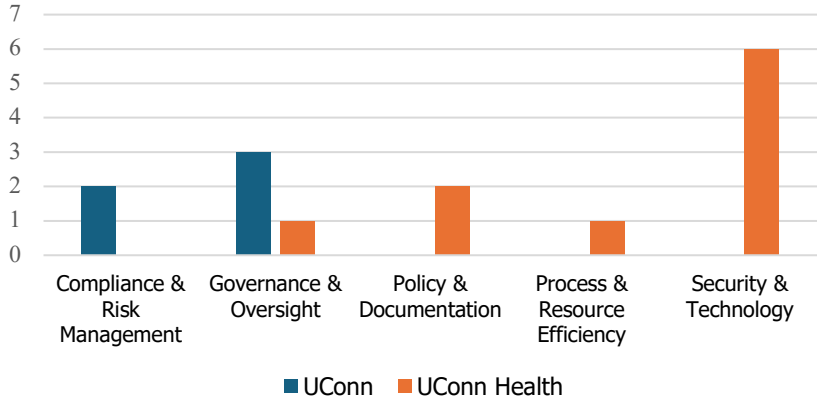
Audit and Management Advisory Services — Joint Audit and Compliance Committee Dashboard
For the Period June 1, 2026 through August 31, 2026

Audits & Projects Completed	Reported Management Action Items	High Risk Management Action Items	Professional Development Completion	Auditee Survey Average Rating
3	15	37	34%	3.7/4.0

AUDITS AND PROJECTS COMPLETED



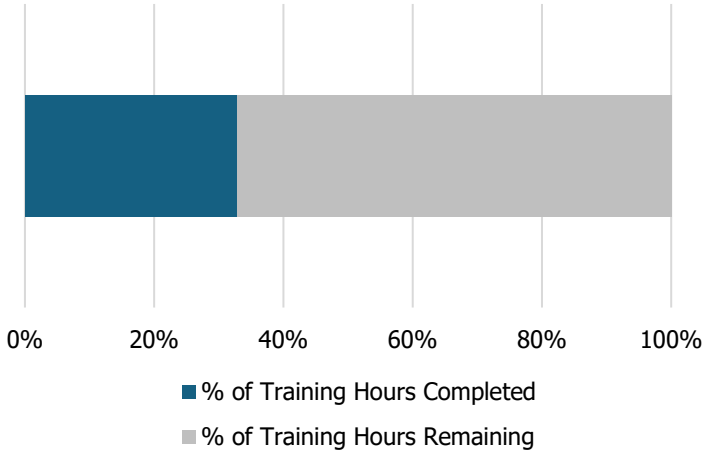
REPORTED MANAGEMENT ACTION ITEMS



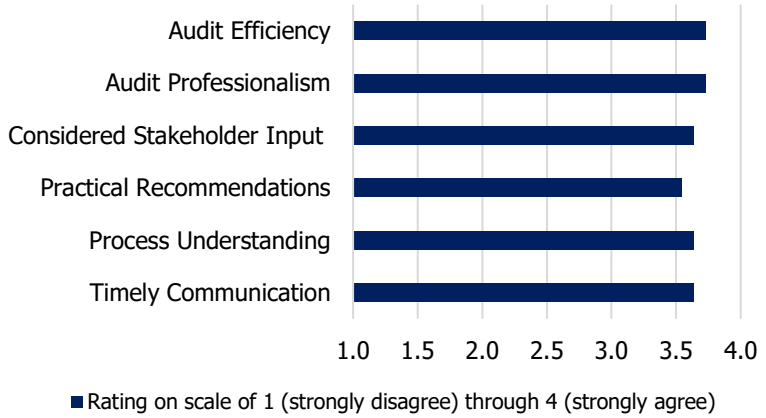
HIGH RISK OPEN MANAGEMENT ACTION ITEMS

Category	UConn	UConn Health
Compliance & Risk Management	0	0
Governance & Oversight	0	3
Policy & Documentation	0	0
Process & Resource Efficiency	1	0
Security & Technology	18	15
Totals:	**19**	**18**

CY26 STAFF PROFESSIONAL DEVELOPMENT



CY26 AUDITEE SURVEY RATINGS BY QUESTION
RESPONSE RATE 55% (11 of 20 Surveys)



ATTACHMENT 3.2

ATTACHMENT 3.2

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

Joint Audit & Compliance Committee
September 17, 2026

Status of Audit Assignments
As of August 31, 2026

Audit Project	Campus	Current Status	Anticipated JACC Meeting			
			Sep 2026	Dec 2026	Mar 2027	Jun 2027
Legal Files Application Controls	UC	Report	▬			
UH Building Access	UH	Report	▬			
UC Building Access	UC	Fieldwork		▬		
Graduate Medical Education	UH	Fieldwork		▬		
UC Phishing Awareness and Response	UC	Fieldwork		▬		
UH Phishing Awareness and Response	UH	Fieldwork		▬		
Wound Care and Hyperbaric Medicine	UH	Fieldwork		▬		
Dining Services Cash Handling	UC	Fieldwork			▬	
Patient Account Credit Balances	UH	Fieldwork			▬	
Compensatory Time	UC	Planning			▬	
Contract Management – Procurement Services	UH	Planning			▬	
Faculty Consulting FY26	UC/UH	Planning			▬	
Nephrology	UH	Planning			▬	

Special Projects/Consulting	Campus	Current Status	
		In Process	Project Final

ATTACHMENT 3.3

ATTACHMENT 3.3

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
September 17, 2026

Status of Audit Observations
Aging of Overdue Management Actions by Functional Area Based on Original Due Date
As of August 31, 2026

Functional Area	Not Due			0-3 Mos			3-6 Mos			6-12 Mos			1-2 Yrs			2-3 Yrs			> 3 Yrs			Total
	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	
UConn:																						
UC Athletics	1	2	1		1					1												6
UC Controller													1									1
UC Facilities Operations		4																		5		9
UC Foundation Administration								1														1
UC Human Resources																				2		2
UC Information Technology Services			1											2	13		3	4				23
UC Office of the Provost		2		1						1			2									6
UC OVPR				1							1											2
UC Procurement					1																	1
UC Research Compliance Services																			2			2
UC Sponsored Program Services											1											1
UC Student Activities		4			1																	5
UConn Total	1	12	2	2	3			1		2	2		3	2	13		3	4	2	7		59
UConn Health:																						
UCH Ambulatory Care											1											1
UCH CEO and EVP for Health Affairs																				2		2
UCH CFO	1	1	1								1											4
UCH Information Technology Services									1		2	4					2	2		4	3	18
UCH JDH Administration											12	3		1	1	1	3			3		24
UCH JDH and UMG Revenue Cycle Management													1	1			2					4
UCH School of Dental Medicine		4	3																			7
UCH Sponsored Program Services	1							1														2
UConn Health Total	2	5	4					1	1		16	7	1	2	1	1	7	2		9	3	62
UConn & UConn Health Total	3	17	6	2	3			2	1	2	18	7	4	4	14	1	10	6	2	16	3	121

Note: The net number of management open actions increased by 8 from 113 to 121 from the prior reported quarter.

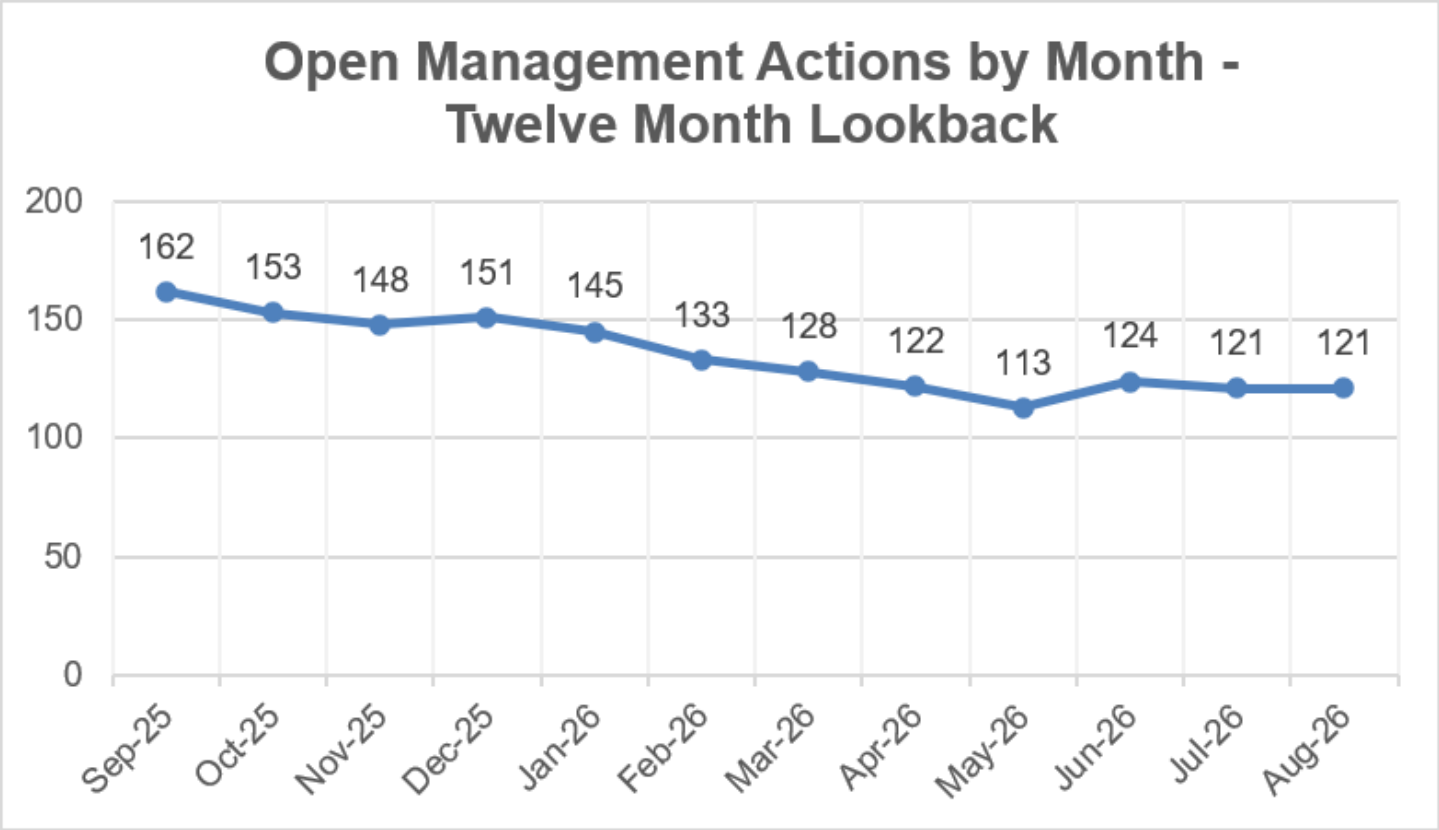
University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
September 17, 2026

Status of Audit Observations
Aging of Overdue Management Actions by Finding Category Based on Original Due Date
As of August 31, 2026

Finding Category	Not Due			0-3 Mos			3-6 Mos			6-12 Mos			1-2 Yrs			2-3 Yrs			> 3 Yrs			Total
	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	L	M	H	
UConn:																						
Compliance & Risk Management		2																	1			3
Governance & Oversight		6		1	2			1		1	2		2				1					16
Policy & Documentation		3			1								1				1		1	1		8
Process & Resource Efficiency		1		1						1								1		1		5
Security & Technology	1		2											2	13		1	3		5		27
UConn Total	1	12	2	2	3			1		2	2		3	2	13		3	4	2	7		59
UConn Health:																						
Compliance & Risk Management											6			1						1		8
Governance & Oversight	1		1					1	1					1		1	4	1		4		15
Policy & Documentation	1	1									1						3			1		7
Process & Resource Efficiency		1									1		1							1		4
Security & Technology		3	3								8	7			1			1		2	3	28
UConn Health Total	2	5	4					1	1		16	7	1	2	1	1	7	2		9	3	62
UConn & UConn Health Total	3	17	6	2	3			2	1	2	18	7	4	4	14	1	10	6	2	16	3	121

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
September 17, 2026

Status of Audit Observations
Trend Analysis of Monthly Balances of Open Management Actions
As of August 31, 2026



Analysis:

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

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
September 17, 2026

Status of Audit Observations
Management Actions Closed by Functional Areas and Risk Level
For the Period June 1, 2026 to August 31, 2026

Functional Area	Implemented			Total
	L	M	H	
UConn:				
UC Dean of Students	1			1
UC Foundation Administration	1			1
UC Information Technology Services		1		1
02 - UConn Health	2	1		3
UConn Health:				
UCH Human Resources	2	1		3
UCH Procurement		1		1
UConn Health Total	2	2		4
UConn & UConn Health Total	4	3		7

University of Connecticut & UConn Health
Joint Audit & Compliance Committee Meeting
September 17, 2026

Status of Audit Observations
Risk Level Descriptions

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

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

ATTACHMENT 3.4

ATTACHMENT 3.4

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

Office of Audit and Management Advisory Services
DRAFT FY 2027 Audit Plan

TITLE	AREA / SCOPE	STATUS	LOCATION
CLINICAL			
Nephrology	Assess whether services provided by the Nephrology team are documented and billed in accordance with governmental regulations, payer requirements, contractual terms and conditions and internal policies and procedures, with complete, accurate and timely charges, payments and contractual adjustments posted in Epic.	In Process	UConn Health
Wound Care and Hyperbaric Medicine	Assess whether services performed at the Wound Care and Hyperbaric Medicine treatment center are provided, documented, and billed in accordance with governmental regulations, payer requirements, contractual terms and conditions and internal policies and procedures, with complete, accurate and timely charges, payments and adjustments posted in Epic.	In Process	UConn Health
Interventional Radiology	Assess whether interventional radiology services are ordered, provided, and documented in accordance with governmental regulations, payer requirements and internal policies and procedures, with complete, accurate and timely charges, payments and contractual adjustments processed in Epic.	Carryforward	UConn Health
Operating Room: Medication Administration	Review and assess the administration of medications in the Operating Room for compliance with UConn Health policies and procedures as well as payer regulations; evaluate the effectiveness of controls designed to administer and capture medication charges.	Carryforward	UConn Health
Dermatology	Assess whether Dermatology services are provided, documented, and billed in accordance with governmental regulations, payer requirements and internal policies and procedures with complete accurate, and timely charges, payments and contractual adjustments.	New	UConn Health
FINANCIAL & OPERATIONAL			
Building Access	Review and assess UConn policies and procedures for granting, monitoring, and revoking building access; and evaluate the adequacy of associated controls.	In Process	UConn
Compensatory Time	Review and evaluate internal controls over UConn compensatory time approval and documentation practices; and assess compliance with bargaining agreement contractual terms and institutional policies.	In Process	UConn
Contract Management - Procurement Services	Review and assess whether UConn Health contracts are executed in accordance with institutional policies and procedures and evaluate the effectiveness of contract management practices for compliance with contractual terms and obligations and confirmation of vendor deliverables.	In Process	UConn Health

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

Office of Audit and Management Advisory Services
DRAFT FY 2027 Audit Plan

TITLE	AREA / SCOPE	STATUS	LOCATION
Dining Services: Cash Handling	Evaluate the internal controls over Dining Services cash operations; and assess compliance with UConn policies and procedures and applicable governmental regulations.	In Process	UConn
Graduate Medical Education	Review and assess procedures for executing Graduate Medical Education (GME) program residency and fellow agreements, including how UConn Health ensures consistency between Capital Area Health Consortium (CAHC) agreements and agreements between the School of Medicine and partners; evaluate internal controls over UConn Health GME billing, payments and receipts related to the CAHC agreement.	In Process	UConn Health
Patient Account Credit Balances	Assess processes and controls for reviewing patient account credit balances in Epic to timely and accurately identify and process refunds in accordance with federal and state regulations and UConn Health policies and procedures.	In Process	UConn Health
Athletics: Facility Operations and Rentals Revenue	Evaluate internal controls surrounding Athletics facility operations and associated revenue producing activities; and assess compliance with UConn policies and procedures and applicable governmental regulations.	Carryforward	UConn
Contract Management - Procurement Services	Review and assess whether UConn contracts are executed in accordance with institutional policies and procedures and evaluate the effectiveness of contract management practices for compliance with contractual terms and obligations and confirmation of vendor deliverables.	Carryforward	UConn
Employee Separation Process	Assess employee separation process for compliance with UConn/UConn Health policies and legal requirements. Evaluate internal controls to determine whether separation procedures are properly documented, timely executed, and communicated to all applicable departments.	Carryforward	UConn & UConn Health
Human Subject Incentive Payments	Review and assess human subject incentive payments for compliance with relevant UConn Health policies and procedures and governmental regulations; and evaluate the effectiveness of internal controls designed to process incentive payments.	Carryforward	UConn Health
Indirect Cost Recovery Revenues from Grants	Analyze the basis of the revenue generated from and the uses and oversight of Indirect Cost Recovery funds posted to unrestricted accounts, as well as compliance with UConn/UConn Health policies.	Carryforward	UConn & UConn Health

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

Office of Audit and Management Advisory Services
DRAFT FY 2027 Audit Plan

TITLE	AREA / SCOPE	STATUS	LOCATION
Intellectual Property Management - Costs and Revenue Assessment	Review and evaluate internal controls for tracking and reporting royalty revenue. Analyze intellectual property management costs to identify potential savings from internal filings versus external legal services. Evaluate cost tracking controls for outside firms to ensure expenditures remain within authorized limits.	Carryforward	UConn & UConn Health
One Stop Student Services	Evaluate the effectiveness of internal controls over the accuracy and timeliness of student account transactions within One Stop Student Services; and assess compliance with applicable UConn policies and federal regulations.	Carryforward	UConn
Parking Services: Business Operations	Assess the efficiency and effectiveness of Parking Services operations; and evaluate the effectiveness of internal controls designed to prevent financial loss and ensure compliance with UConn policies and procedures and applicable governmental regulations.	Carryforward	UConn
Patient Access Operations	Assess the efficiency and accuracy of appointment scheduling, registration and prior authorization, including an evaluation of the related controls designed to comply with applicable federal and state regulations and UConn Health policies and procedures.	Carryforward	UConn Health
Physician Workloads	Evaluate the effectiveness of controls over physician workload assignments; and assess compliance with minimum workloads requirements, UConn Health internal policies, guidelines, and metrics. Verify physician incentive payments are made in accordance with UConn Health policies and applicable collective bargaining unit agreements.	Carryforward	UConn Health
School of Dental Medicine Third Party Insurance Reimbursements	Evaluate whether charges for dental services billed in axiUm are captured and reimbursed in accordance with the terms of payer contracts.	Carryforward	UConn Health
Space Utilization	Evaluate space utilization internal controls across owned and leased properties, including tracking, planning, managing and reallocating processes. Assess space utilization levels to determine whether spaces are properly allocated, cost-efficient and align with institutional priorities.	Carryforward	UConn
Specialty Pharmacy	Review and assess UConn Health Specialty Pharmacy business operations and billing practices, including related controls designed to comply with applicable federal and state regulations and UConn Health policies and procedures.	Carryforward	UConn Health

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

Office of Audit and Management Advisory Services
DRAFT FY 2027 Audit Plan

TITLE	AREA / SCOPE	STATUS	LOCATION
Vendor Selection - Non-Construction	Assess vendor selection and contracting processes, including competitive bidding, sole source justification, and request for proposal criteria and documentation, for compliance with UConn/UConn Health policies and applicable regulations; and evaluate the effectiveness of corresponding internal controls.	Carryforward	UConn & UConn Health
Affiliates: Onboarding and Separations	Assess affiliate onboarding and separation processes for compliance with applicable UConn/UConn Health policies, procedures, and legal requirements. Evaluate whether internal controls are designed and operating effectively to ensure affiliates are appropriately authorized, documented, granted access commensurate with business need, and removed timely upon conclusion of their affiliation.	New	UConn & UConn Health
Clinical Research Billing	Evaluate the effectiveness of internal controls related to clinical trial billing to assess compliance with federal and state regulations, sponsor requirements and UConn Health policies and procedures	New	UConn Health
Federal Award Expenditures	Determine whether federal award expenditures were allowable, properly supported, accurately recorded, and incurred in compliance with applicable federal regulations, sponsor requirements, and UConn policies and procedures.	New	UConn
Lease Agreements: Valuations and Payments	Review and evaluate the effectiveness of internal controls related to lease agreement valuations to assess compliance with applicable laws, regulations and UConn Health policies and procedures. Review payments to and from UConn Health to evaluate related controls and assess compliance with lease agreement terms and conditions.	New	UConn Health
Provider Enrollment	Evaluate internal controls for enrolling new providers to assess compliance with Medicare/Medicaid billing requirements.	New	UConn Health
Radiology Agreements	Assess Radiology third-party provider contracts for compliance with applicable employment regulations. Evaluate internal controls over provider invoices to determine payments are supported and accurate. .	New	UConn Health
Student Athlete Revenue Sharing	Assess the effectiveness of governance, compliance, and financial controls over student-athlete name image likeness (NIL) and revenue-sharing activities, including payment administration, contract management, monitoring, reporting, and institutional oversight.	New	UConn
Student Employment	Evaluate the design and operating effectiveness of internal controls over student employment to assess compliance with UConn policies and governmental regulations.	New	UConn

TITLE	AREA / SCOPE	STATUS	LOCATION
Summer Salary	Evaluate the design and effectiveness of internal controls over summer salary payments for faculty and staff to assess whether payments are compliant with UConn policies, sponsor requirements, and applicable federal regulations.	New	UConn
Travel Expenses	Assess compliance with UConn policies and procedures for travel planning, approval and use of travel cards. Evaluate the effectiveness of internal controls designed to provide reasonable assurance that travelers adhere to UConn policies and procedures and applicable external regulations when participating in UConn-funded travel.	New	UConn
Werth Institute for Entrepreneurship and Innovation	Evaluate the adequacy and effectiveness of internal controls over the Institute's financial operations and transactions to assess compliance with UConn policies and applicable governmental requirements.	New	UConn
INFORMATION TECHNOLOGY			
Phishing Awareness & Response	Evaluate the design and effectiveness of the phishing awareness and response program, addressing user education, simulated phishing campaigns, incident response procedures, and alignment with institutional cybersecurity policies and best practices.	In Process	UConn
Phishing Awareness & Response	Evaluate the design and effectiveness of the phishing awareness and response program, addressing user education, simulated phishing campaigns, incident response procedures, and alignment with institutional cybersecurity policies and best practices.	In Process	UConn Health
Artificial Intelligence (AI) Governance	Assess AI strategy and policies regarding the governance, use and security of commercial and open-source AI tools used for various business use cases.	Carryforward	UConn
SharePoint Data Governance and Security	Evaluate whether controls governing Microsoft SharePoint adequately protect sensitive UConn and UConn Health data from unauthorized access, inappropriate sharing, and potential data exposure. The audit will assess site governance, access management, external sharing practices, data classification, and monitoring processes to determine whether SharePoint is being used in a secure and compliant manner.	Carryforward	UConn & UConn Health
Vulnerability & Patch Management	Evaluate the effectiveness of control processes for identifying, acquiring, installing, and verifying patches for infrastructure-related systems such as operating systems and server software.	Carryforward	UConn Health

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

Office of Audit and Management Advisory Services
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TITLE	AREA / SCOPE	STATUS	LOCATION
Banner Application Controls	Evaluate whether controls governing the Banner application adequately protect human resources/payroll and finance/accounting data from unauthorized access and cybersecurity threats. The audit will assess access management, authentication controls, privileged access, monitoring activities, and governance processes to determine whether the application is operating in a secure and controlled manner.	New	UConn Health
Disaster Recovery	Evaluate whether disaster recovery controls and processes adequately support the timely recovery of critical UConn systems and services following a disruptive event. The audit will assess disaster recovery planning, recovery strategies, backup and recovery capabilities, testing activities, and governance processes to determine whether critical operations can be restored within established recovery objectives.	New	UConn
Slate Application Controls	Evaluate whether controls governing the Slate application adequately protect sensitive student and applicant information from unauthorized access and cybersecurity threats. The audit will assess access management, authentication controls, privileged access, monitoring activities, and governance processes to determine whether the application is operating in a secure and compliant manner.	New	UConn
Third-Party Cybersecurity Risk Management	Evaluate whether UConn and UConn Health have established effective processes to identify, evaluate, and monitor cybersecurity risks associated with third-party vendors, service providers, and cloud-based solutions. The audit will assess vendor risk assessment procedures, security due diligence, contractual security requirements, and ongoing monitoring activities to determine whether sensitive UConn and UConn Health data is adequately protected from third-party cybersecurity threats.	New	UConn & UConn Health
COMPLIANCE			
International Disclosures in Research	Evaluate the effectiveness of existing international disclosures reporting workflows and controls designed to comply with governmental laws and regulations and UConn/UConn Health policies/procedures.	Carryforward	UConn & UConn Health
Faculty Consulting FY26	Evaluate the effectiveness of the established faculty consulting activity approval and oversight procedures and compliance with state regulations and UConn Faculty Consulting policies and procedures for fiscal year 2026.	Mandatory	UConn & UConn Health

University of Connecticut & UConn Health
Joint Audit & Compliance Committee

Office of Audit and Management Advisory Services
DRAFT FY 2027 Audit Plan

TITLE	AREA / SCOPE	STATUS	LOCATION
University of Connecticut Foundation FY26	Examine fiscal year 2026 Foundation gifts and disbursements for compliance with UConn and Foundation policies; and assess compliance with Connecticut General Statutes Section 4-37(e) et seq.	Mandatory	UConn & UConn Health
OTHER			
Solnit Risk Assessment	Perform a risk assessment of the Albert J. Solnit Children's Center (Solnit) to identify significant compliance, operational, financial, information technology and health/safety risks. Evaluate the effectiveness of internal controls associated with finance, provider and staffing resources, equipment and infrastructure, and maintenance to inform future audit planning.	New	UConn Health
	Audit Plan Continuous Risk Assessment	Ongoing	UConn & UConn Health
	Follow-up Audit Activities	Ongoing	UConn & UConn Health
	Contingencies/Special Projects/Investigations/Consulting	Ongoing	UConn & UConn Health

Presented for approval by the Joint Audit & Compliance Committee at their September 17, 2026 Meeting.

ATTACHMENT 4.1

ATTACHMENT 4.1

John Dempsey Hospital at Solnit – South Campus

Solnit Hospital – previously under DCF management – was transferred to UConn John Dempsey Hospital's license on **April 15, 2026**

- Solnit = The State hospital for acute, psychiatric patients aged 13-17
- Located in Middletown on DCF/DMHAS (CVH) property
- Licensed for 50 beds but historically staffed for 20-30 patients
- UConn Health responsible for compliance/operations; Employees and facilities currently remain under DCF

Ongoing, focused efforts to **enhance quality, safety and compliance** at Solnit

- Significant staffing, facilities, and regulatory challenges became evident during the transition
- "All-hands-on-deck" approach - in partnership with DCF and OPM - to triage & address issues

We anticipate achieving meaningful operational stabilization within the next 2-4 months. However, some of the broader, long-term improvements – particularly those involving policy reforms, facility modernization, and infrastructure investments – will require longer to implement and fully realize.

JDH SolNit – Risks & Corrective Actions

Risks	Corrective Action	Status
Staffing Shortages	• Develop legally-compliant Staffing Plan • Request/Recruit additional positions to meet Plan • Fill existing vacancies • Hire Locums Nurses in short-term to fill gaps while hiring permanent employees • Identify other incentives to fill gaps in schedule and rapidly onboard new employees	**Done/Ongoing** • *Staffing Plan* developed and submitted to DPH on time for 7/1/26 • *Additional positions* to meet Staffing Plan needs have been approved by OPM and are proceeding through recruitment (14 new RNs; 23 new CSWs) • *Vacancies in existing positions* actively being filled. • *Automatic Refill* approved by OPM for direct care positions to expedite refill process • *Locum Nurses* starting this week to cover gaps while perm positions being filled • *Increased OT rates & opportunities* to help fill gaps while positions being filled • Weekly meetings to track progress on recruitments
Safety	Add Security to the inpatient units	**Done** • Security firm contracted; recruitment of guards complete; trainings complete; orientation of guards into the units/shadowing complete. • **Guards beginning to be deployed on the units 8/22**
Regulatory	• Hire/deploy Independent Monitor to help ID gaps • Stand up Incident Review & Reporting processes • Update policies/procedures & conduct trainings as needed on areas of concerns (ie. Medication Administration)	**Done/Ongoing** • Independent Monitor engaged and on site 40 hours/week. Monthly reports • Incident Review Process established: We review all incidents each morning; Supervisors conduct immediate follow-up at the time of the event. For any adverse or serious event, UConn Health is notified promptly, and we initiate a formal investigation for all adverse events to ensure appropriate review, corrective actions and follow-up. • Retraining on Med Administration and Audit process instituted
Facility Needs	Identify, prioritize, and address facility needs. Request capital funding as needed.	**In Process.** Facility items that can be handled in-house are being fixed by DCF staff (i.e. lights, windows, door fixes, etc.) Bond funds approved to support larger items, and those items are moving forward, e.g.: - Replace exterior doors, security doors, patient room doors - Fix/replace Nurses' Stations - Security Cameras Efforts underway to enhance: Housekeeping & Groundskeeping
Financial	Collaborate with OPM and DCF to ensure costs associated with turn-around do not fall on UCH	**Ongoing.** We are closely engaged on a regular basis with OPM and DCF to address needs & costs

ATTACHMENT 4.2

ATTACHMENT 4.2

Joint Audit and Compliance Committee

SIGNIFICANT COMPLIANCE ACTIVITIES

JUNE 2026 – AUGUST 2026

UCONN
UNIVERSITY COMPLIANCE

Seven Elements of an Effective Compliance Program

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

Significant Compliance Activities: Office of University Compliance

As of August 26, 2026, OUC has received 142 reported concerns in 2026, representing an 8% increase compared to the same period in 2025. Based on current reporting trends, total reported concerns are projected to exceed 2025 levels, which represented the highest annual volume of reports since the inception of the Compliance Program.	
Educational email campaigns (11) were developed and disseminated to the UConn and UConn Health communities on topics such as Post-State Employment (Ethics), Disclosure of Necessary Expenses (Ethics), and updates to the University's FERPA Manager system.	
OUC launched a new educational email initiative, "Dear Ethics Liaison," that provides scenario-based guidance on applying the State Code of Ethics to common situations that arise in the course of University business.	
OUC launched targeted Storrs University Policy outreach and dashboard reporting to the Senior Policy Council using data to drive maintenance, improve visibility, and reduce outdated policies.	

Joint Audit and Compliance Committee

SIGNIFICANT COMPLIANCE ACTIVITIES

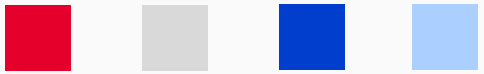
JUNE 2026–AUGUST 2026

UCONN
UNIVERSITY COMPLIANCE

Seven Elements of an Effective Compliance Program

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

Significant Compliance Activities: Office of University Compliance (continued)

UConn's Senior Policy Council approved four (4) new policies, eight (8) revised policies, decommissioned three (3) policies and transitioned one (1) to a department-level policy. UConn Health published 294 standards documents, decommissioned 26, and the Policy team migrated 293 JDH-Solnit standards.	
OUC advanced the JDH-Solnit policy integration framework through risk-based content development and reconciliation, and new policy governance pathways, training, and collaborative review infrastructure.	
OUC updated the University's FERPA Policy to focus on guidance relevant to the University community, and removing content that was incorporated into related procedures and guidance maintained on the OUC Privacy website. The updates also clarified employee responsibilities to comply with FERPA and safeguard student information, while providing greater clarity regarding student rights under FERPA.	
OUC implemented a Privacy Impact Assessment process for vendor procurements that relies on information provided by University stakeholders to enable OUC to assess the nature of the product or service, its intended use, and any associated privacy risks and impacts.	

Joint Audit and Compliance Committee

SIGNIFICANT COMPLIANCE ACTIVITIES

JUNE 2026–AUGUST 2026

UCONN
UNIVERSITY COMPLIANCE

Seven Elements of an Effective Compliance Program

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

Significant Compliance Activities: Office of University Compliance (continued)

OUC strengthened access controls in the FERPA Manager System by separating student NetID accounts from student NetID Work accounts, resulting in the removal of 125 expired viewer access accounts. Moving forward OUC will require the use of student NetID Work accounts as a condition of viewer access to FERPA Manager.

Additional Updates: Office of University Compliance

Angela Koskoff joined the department as a Compliance Case Manager on September 4, 2026. Angela brings extensive higher education experience, with expertise spanning case management, civil rights compliance, residential life, and student conduct. Most recently, she served as Assistant to the President and Chief Diversity Officer at Alfred State College, where she led a variety of civil rights investigations and compliance initiatives. Welcome, Angela!

ATTACHMENT 4.3

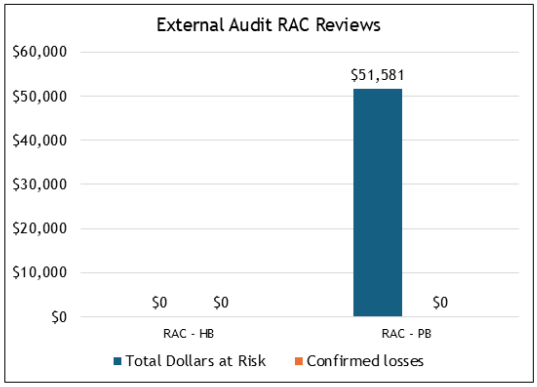
ATTACHMENT 4.3

UConn Health - Healthcare Compliance & Privacy Dashboard Report
Fiscal Year 2026, Quarter 4 (April 1 - June 30, 2026)

External Reviews (Appendix A)

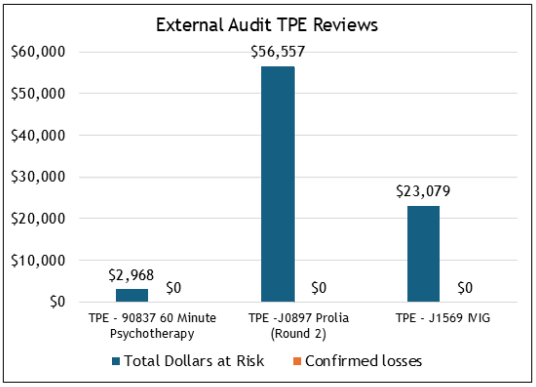
RAC

- $51.6K total exposure identified.
- $0 confirmed overpayments to date.
- No confirmed losses reported to date.



TPE

- $82.6k total exposure identified.
- $0 confirmed overpayments.
- No confirmed losses reported to date.



Internal Reviews (Government Overpayments, Coding, and Patient Rights)

Government Overpayments (Non-Recoupment)

HB & PB Activity

Three Revenue Integrity items remain open:

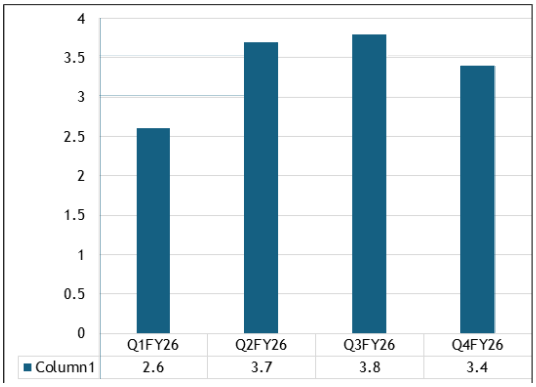
- Nurse only visits (cardiology): A few professional-side retractions and hospital-side updates remain outstanding.
- Midlevel Practitioners (E/R): Final figures are still being validated to complete the look-back analysis.
- State Supplied Vaccines: An item carried forward from a prior meeting that proved more complex than initially anticipated.

All three items are expected to be closed, with final figures available for reporting at the next quarterly meeting.

Government Payer Denials

School of Dental Medicine

- FY26 trend: Government payer denial rates increased from 2.6% in Q1 to a peak of 3.8% in Q3.
- Q4 improvement: Denials declined to 3.4%, a 0.4 percentage-point improvement versus Q3.
- While Q4 showed positive movement, the FY26 denial rate remained 0.8 percentage points above Q1.

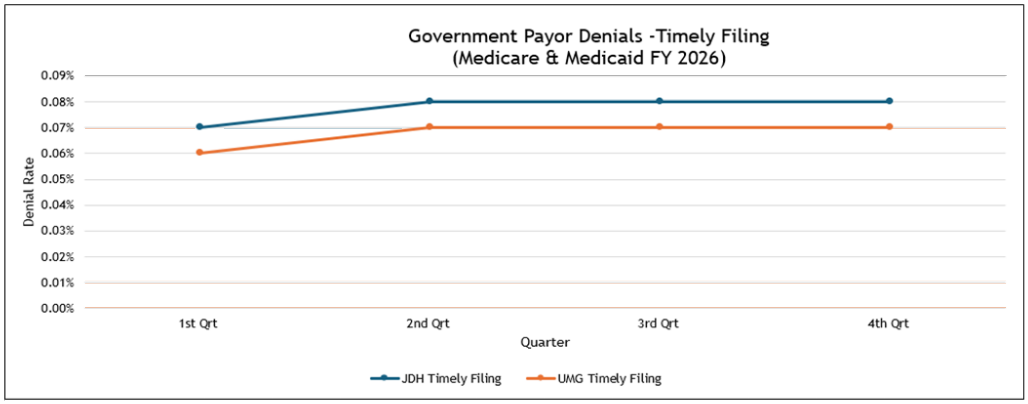


Internal Reviews (Government Overpayments, Coding, and Patient Rights) Cont'd

Government Payer Denials

JDH and UMG

- **JDH**: Increased from 0.07% in Q1 to 0.08% in Q2, then remained steady at 0.08% through Q4.
- **UMG**: Increased from 0.06% in Q1 to 0.07% in Q2, remaining at 0.07% through Q4.
- Overall: Both entities maintained consistently low denial rates, with no further deterioration after Q2, indicating sustained performance in timely Medicare and Medicaid claim filing.

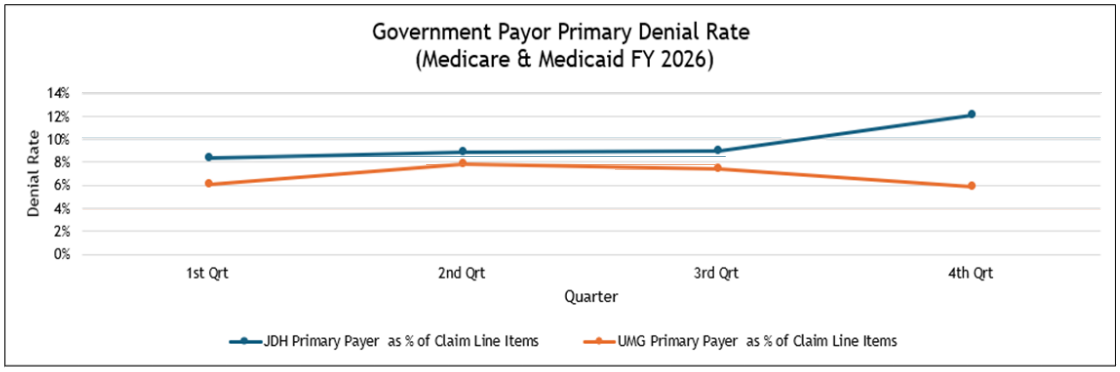


Internal Reviews (Government Overpayments, Coding, and Patient Rights) Cont'd

Government Payer Denials

JDH and UMG

- **JDH**: Primary denial rates increased gradually from 8.3% in Q1 to 9.0% in Q3, followed by a significant increase to 12.1% in Q4.
- **UMG**: Increased from 6.2% in Q1 to 7.8% in Q2, then improved to 7.4% in Q3 and 5.8% in Q4.
- Overall: JDH experienced a notable deterioration in primary denial performance in Q4, while UMG demonstrated meaningful improvement during the second half of FY2026.

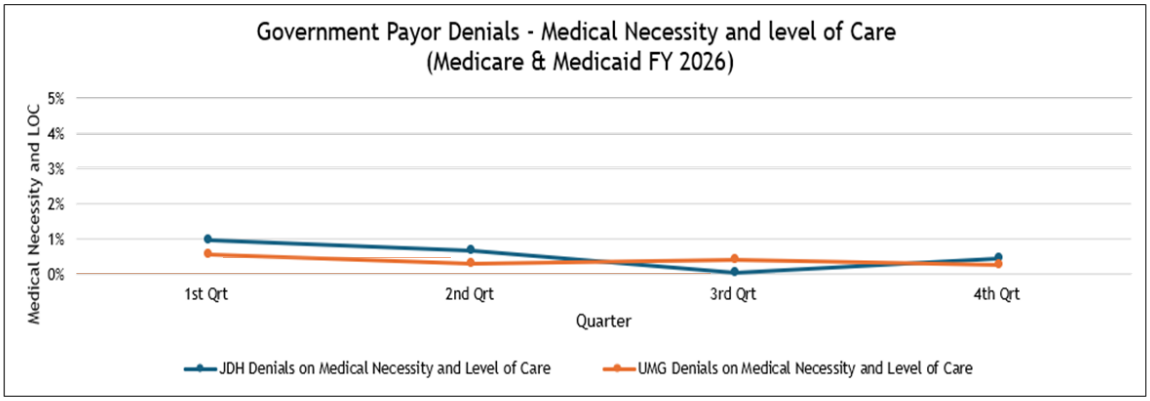


Internal Reviews (Government Overpayments, Coding, and Patient Rights) Cont'd

Government Payer Denials

JDH and UMG

- JDH: Medical necessity/level-of-care denials declined from 0.9% in Q1 to 0.1% in Q3, before increasing slightly to 0.4% in Q4.
- UMG: Denials remained consistently low, ranging from 0.2%-0.6%, with the rate declining to 0.2% in Q4.
- Overall: Both entities maintained low denial rates throughout FY2026, with JDH showing greater quarter-to-quarter variability and UMG demonstrating more consistent performance.

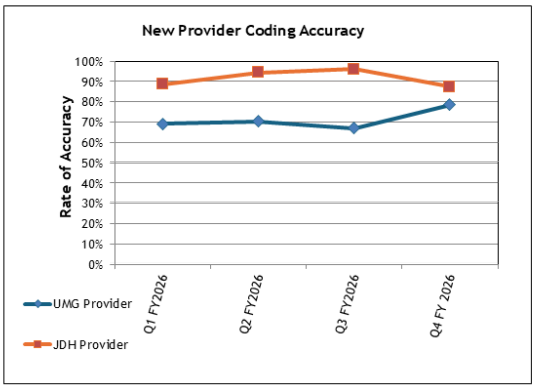


Internal Reviews (Government Overpayments, Coding, and Patient Rights) Cont'd

Coding (Appendix B)

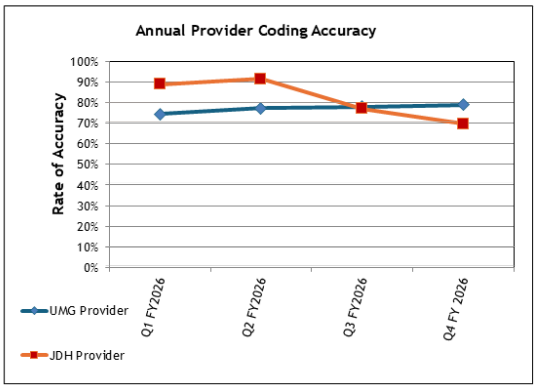
New Provider Coding Accuracy

- UMG Provider: New-provider coding accuracy remained below the ≥80% threshold throughout FY2026, with improvement in Q4 to 78.64%.
- JDH Provider: Accuracy remained above the ≥80% threshold in all quarters, peaking at 96.00% in Q3, before declining to 87.50% in Q4.



Annual Provider Coding Accuracy

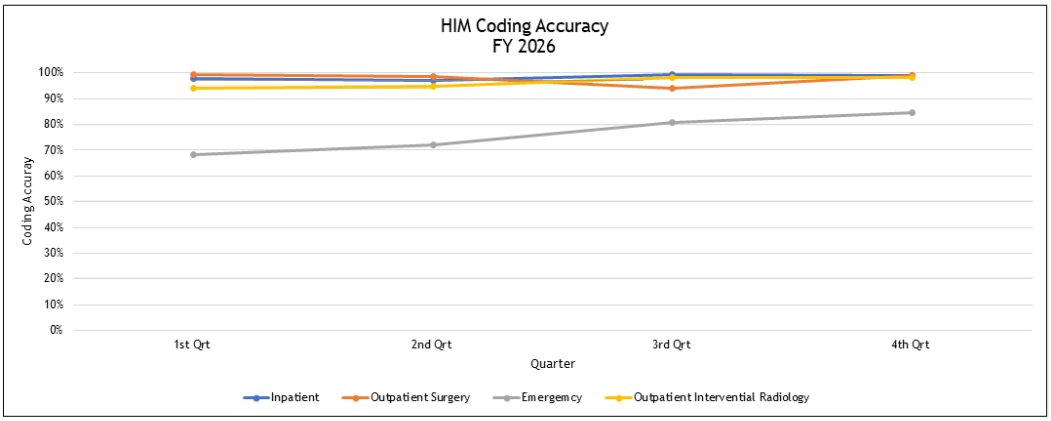
- UMG Provider: Accuracy remained below the ≥80% threshold but showed steady improvement throughout FY2026.
- JDH Provider: Accuracy exceeded the threshold in Q1-Q2 but declined below 80% in Q3-Q4, indicating a need for continued monitoring.



Internal Reviews (Government Overpayments, Coding, and Patient Rights) Cont'd
Coding

HIM Coding Audit Results

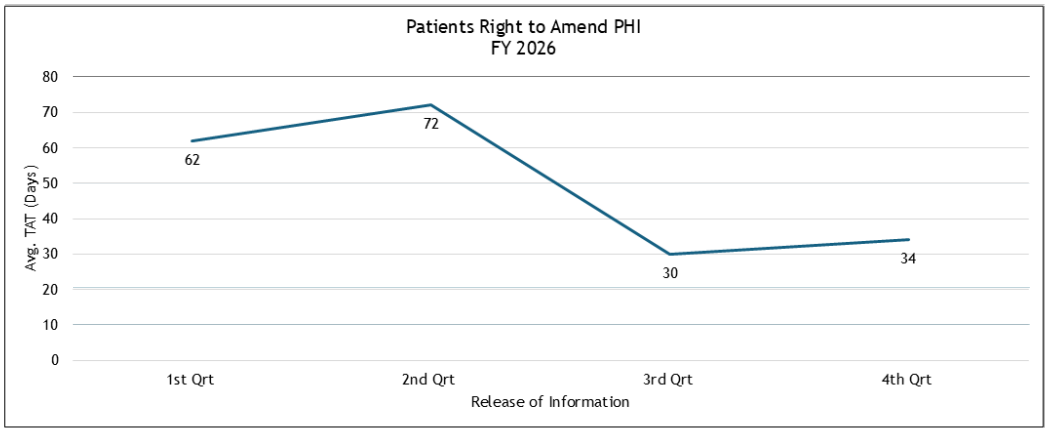
- Overall coding has maintained an average coding accuracy rate above 97 % for Inpatient, outpatient surgery, & Interventional Radiology.
- ED has slowly increased its accuracy rate from just below 70% to 85%.



Internal Reviews (Government Overpayments, Coding, and Patient Rights) Cont'd
Patient Rights and Right to Access PHI

HIPAA - Patient Rights

- Overall, the turnaround time for processing amendment requests has decreased.
- There was a slight increase in turnaround time during the fourth quarter.

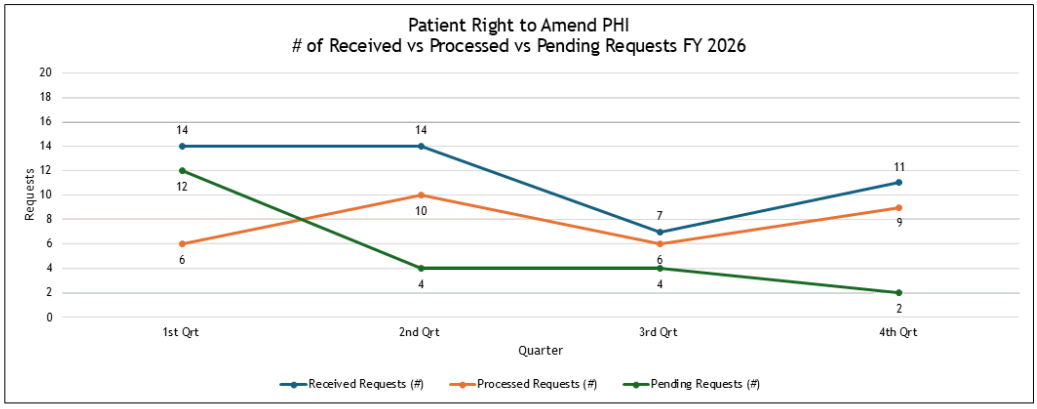


Internal Reviews (Government Overpayments, Coding, and Patient Rights) Cont'd

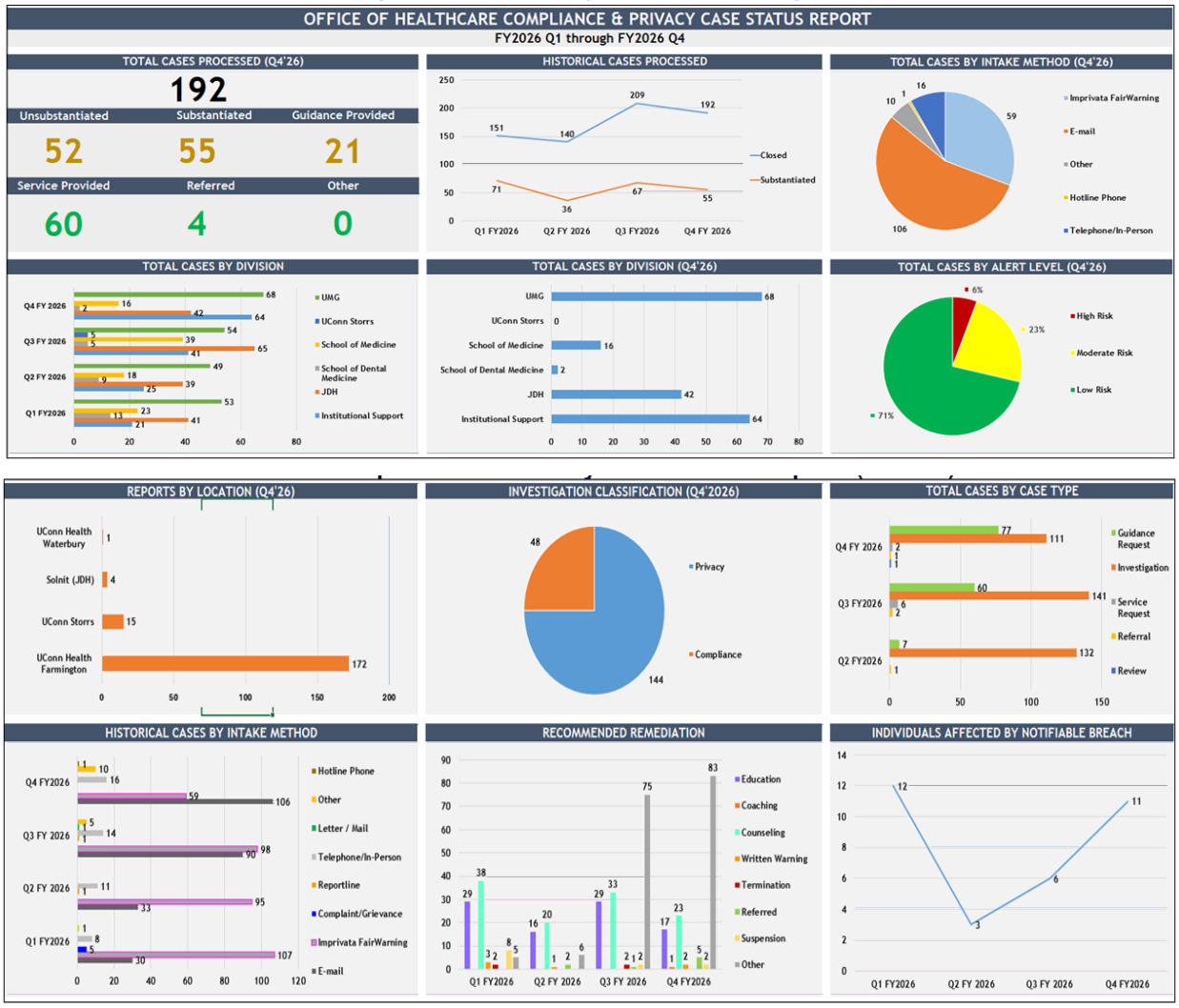
Patient Rights and Right to Access PHI

HIPAA – Patient Rights

- Requests Received: The number of amendment requests remained relatively high in Q1-Q2, declined in Q3, and increased again in Q4.
- Requests Processed: Processing volume increased from Q1 to Q2, declined in Q3, and showed a modest increase in Q4.
- Requests Pending: Pending requests showed the strongest improvement, declining substantially after Q1.



Office of Healthcare Compliance & Privacy Case Status Report



Healthcare Compliance & Privacy Program (cont'd)

Item	Status
Education and Awareness	**OHCP and IT Security Matters – Monthly Compliance Matters** **Compliance/Privacy** / **Cybersecurity** Telehealth Waivers Extended / Watch Out for "Click-Fix" Attacks Annual Training Deadline / Phone Sames (Vishing) New Compliance Specialist / Pause Before You Share Compliance Training for Vendors and Contractors Contacted by a Government or Law Enforcement Agency? AI Tools in the EHR
Auditing and Monitoring Plan	There are 13 auditing & monitoring projects planned for CY 2026 Workplan of which two (2) are completed, five (5) are in progress, three (3) are ongoing, and three (3) are not yet started. Further details are included in the OHCP Work Plan at Appendix D.
OHCP Work Plan	Please find the updated workplan on Appendix D.
Sanctions and Exclusions	24 total individuals investigated and resolved.

Pharmacy Healthcare Compliance & Privacy Program (cont'd)

(Appendix E)

Item	Status
Audit Status	HRSA audit (conducted Feb 18–19, 2026) results still pending; CE submitted supplemental documentation for mock auditors' review of identified items. Third-party audit findings and AFIs were presented at the June JACC meeting.
Oversight and Governance	340B Oversight Committee meets at least 4x/year (typically bi-monthly); most recent meeting held 6/9/2026, covering QA monitoring, net savings, contracting, accumulator monitoring, and legislative updates.
Financials	Walgreens self-disclosure letters (FY26 claims reversed for slow-mover/qualification issues) to be issued to manufacturers in September 2026.
Regulatory	Five (5)manufacturers (AmphaStar, Organon, Alkermes, Puma Biotechnology, Gilead Sciences) shifting to Truzo platform in lieu of ESP; terms under negotiation. Eli Lilly threatened to cut 340B pricing without medical claims-level data — UConn Health opted to comply. HRSA's revised 340B Rebate Model Pilot (retrospective rebates) set to launch 1/1/2027.
Program Sustainability	Solnit Hospital partnership projected to keep DSH percentage above 11.75% for FY2026; workgroup continuing to pursue additional strategies.
Specialty Pharmacy (UHPSI)	URAC/ACHC accreditation renewals due; next cycle FY27 Q3. 2026 URAC clinical metrics submission waived (vendor status change). No audits of scale; next Medicaid audit anticipated to cover 8/1/23–7/31/26. Routine PBM desk audits ongoing, no takebacks. Blue Oak retail pharmacy approved April 2026; targeted opening 12/14/2026.
Additional Compliance	Four (4) documented SE events in FY26 involving PHI shared with incorrect patients, reported to compliance. Home Infusion remains suspended (since 9/30/25); Ambulatory Care no updates/concerns.

APPENDIX – Supporting Documentation for the dashboard

Appendix A – External Reviews

Topic	Metrics	HB Activity	PB Activity
RAC			
	Number of Records Requested		**1**
	Dollars at Risk		**$51,581.47**
	Number of No Findings		**0**
	Number Pending		**12**
	Number Denied		**0**
	Activity Period Losses to Date		
MAC			
	Audit Name	**PERM**	
	Number of Records Requested		
	Dollars at Risk		
	Number of No Findings		
	Number Pending		
	Number Denied		
	Activity Period Losses to Date		

TPE #1			
	Audit Name	**90837 60 Minute Psychotherapy**	
	Number of Records Requested	**14**	
	Dollars at Risk	**$2968.00**	
	Number of No Findings	**13**	
	Number Pending	**1**	
	Number Denied	**0**	
	Final Audit Losses	**0**	
TPE #2			
	Audit Name	**J0897 Prolia (Round 2)**	
	Number of Records Requested	**32**	
	Dollars at Risk	**$56,557.44**	
	Number of No Findings	**32**	
	Number Pending	**0**	
	Number Denied	**0**	
	Final Audit Losses	**0**	
TPE #3	Audit Name	**J1569 IVIG**	
	Number of Records Requested	**7**	
	Dollars at Risk	**$23,079.00**	
	Number of No Findings	**7**	
	Number Pending	**0**	
	Number Denied	**0**	
	Final Audit Losses	**0**	

QIO			
	Audit Name		
	Number of Records Requested	**0**	
	Dollars at Risk	**0**	
	Number of No Findings	**0**	
	Number Pending	**0**	
	Number Denied	**0**	
	Audit Losses to Date	**0**	
CERT			
	Audit Name	**CERT**	**CERT 93010-Radiology**
	Number of Records Requested	**0**	**1**
	Dollars at Risk	**0**	**$6.87**
	Number of No Findings	**0**	**0**
	Number Pending	**0**	**1**
	Number Denied	**0**	**0**
	Audit Losses to Date	**0**	**0**

Appendix B – Coding

April, May, June 2026	# of Providers Reviewed	# of records audited	Accuracy %	Accuracy Whole %	# of Providers that DIDN'T meet goal	# of Providers at or above 80% Accuracy	# of Providers at or above> 90% Accuracy	# of Providers 100%
PB New Provider Review	10	103	78.64%	79%	3	3	0	4
PB Department Review	138	1411	78.89%	79%	36	42	32	28
HB New Provider Review	4	40	87.50%	88%	1	1	0	2
HB Department Review	12	112	69.64%	70%	6	1	2	3

Appendix C – Education and Training

Month	Topics	Newsletter
April 2026	• Telehealth Waiver Extended • Annual Compliance Training Deadline • New Compliance Specialist • Watch Out for "Click-Fix" Attacks	View Newsletter
May 2026	• Contacted by a Government or Law Enforcement Agency? • Compliance Training for Vendors and Contractors • Be on the Alert for Phone Scams (Vishing)	View Newsletter
June 2026	• Medicare and Medicaid updates • AI Tools in the HER • Pause Before You Share	View Newsletter

Appendix D – OHCP Workplan

	Activity	Responsible Area	Complete By	Notes	Status
Element # 1 of an Effective Compliance Program - ***Implement written policies, procedures, and standards of conduct***					
1.a.	Perform Annual Review & Update Healthcare Compliance Policies	Healthcare Compliance	12/31/2026		Ongoing
1.b.	Perform Annual Review & Update Healthcare Privacy Policies	Healthcare Privacy	12/31/2026		Ongoing
1.c.	Assess, Adapt, and Implement Healthcare Compliance & Privacy Policies to UConn Healthcare Covered Components as applicable	Healthcare Compliance & Healthcare Privacy	10/31/2026		In process
1.d.	Develop and implement a Recruitment of Patients for Research Policy	Healthcare Privacy	10/31/2026		In process
1.e.	Assess and/or Implement Healthcare Compliance Policies for UConn Health Waterbury Hospital and other new affiliates if/as applicable	Healthcare Compliance	TBD	Initial review of Waterbury Compliance commenced 7/15/26. Further review and refinement will be ongoing.	In Process
1.f.	Assess and/or Implement Healthcare Privacy Policies for UConn Health Waterbury Hospital and other new affiliates if/as applicable	Healthcare Privacy	TBD	Privacy policies in the process of review and alignment to UConn Health privacy policies.	In Process
Element # 2 of an Effective Compliance Program - ***Designate a compliance officer and a compliance committee***					

Activity		Responsible Area	Complete By	Notes	Status
2.a.	Staff the Quarterly Healthcare Compliance and Privacy Committee (HCPC), including development of agenda, materials, and meeting minutes	Healthcare Compliance & Healthcare Privacy	Ongoing		Ongoing
2.b.	Collaborate with AMAS & University Compliance to support preparation of healthcare compliance meeting materials and related items for Joint Audit & Compliance Committee (JACC)	Healthcare Compliance & Healthcare Privacy	Ongoing		Ongoing
2.c.	Provide support for healthcare compliance and privacy governance if/as needed for Waterbury Health and other new affiliates if/as applicable	Healthcare Compliance & Healthcare Privacy	TBD		Not Started
Element # 3 of an Effective Compliance Program - ***Conduct effective training and education***					
3.a.	Review & update New Hire Healthcare Compliance, Healthcare Privacy trainings that are provided as part of orientation of new workforce members	Healthcare Compliance & Healthcare Privacy	3/31/2026	2026 NEO for OHCP is live. IT Security has its own NEO training. SK reached out to DW to let him know their module is outdated and offered to help with a new one.	Completed
3.b.	Review, update, and launch annual required Healthcare Compliance, Healthcare Privacy, and Information Security trainings that are provided to all workforce members	Healthcare Compliance & Healthcare Privacy	6/30/2026	The 2026 Annual Training was due May 1st. As of May 1, 2026, the completion rate was 95% (this doesn't account for those on leave). The outstanding list was turned over to HR on 5/8 for further follow-up.	Completed

	Activity	Responsible Area	Complete By	Notes	Status
3.c.	Assess, Adapt & Implement Healthcare Compliance, and Healthcare Privacy trainings for UConn Healthcare Covered Components as applicable	Healthcare Compliance & Healthcare Privacy	4/30/2026	Training was launched in June 2026.	Completed
3.d.	Implement New Hire and Annual Healthcare Compliance and Privacy Trainings for Waterbury Health and other new affiliates if/as applicable	Healthcare Compliance & Healthcare Privacy	10/31/2026	Presented at Waterbury New Employee Orientation (April, May, June, July)	Ongoing
3.e.	Implement Onboarding/Annual Healthcare Compliance and Privacy Training for Solnit	Healthcare Compliance & Healthcare Privacy	4/30/2026	Initial training packet sent, tracking completion	Ongoing
Element # 4 of an Effective Compliance Program - ***Develop effective lines of communication***					
4.a.	Develop and send monthly healthcare compliance, privacy and information security matters to workforce members to educate and update on related matters	Healthcare Compliance & Healthcare Privacy	12/31/2026	In addition to Monthly Matters, provide in person briefs to departments upon request. Provided 2 briefings as of 2/18/26. Develop topic specific materials to address a noted trends in privacy cases.	In process
4.b.	Collaborate with Office of General Counsel (OGC) to review, update, and implement updated UConn Health Notice of Privacy Practices including updates to address new privacy protections for substance use disorder (SUD) records.	Healthcare Privacy	2/16/2026	Updated NoPP finalized and posted	Completed

Activity		Responsible Area	Complete By	Notes	Status
4.c.	Collaborate with Office of General Counsel (OGC) to draft & implement a Notice of Privacy Practices for Waterbury Health and other new affiliates if/as applicable	Healthcare Privacy	TBD	Current NoPP has been reviewed.	Not Started
4.d.	Promote awareness of OHCP and related resources and reporting mechanisms through planning & implementing annual "National Compliance Week" activities	Healthcare Compliance & Healthcare Privacy	11/30/2026		Not Started
Element # 5 of an Effective Compliance Program - ***Conduct internal monitoring and auditing***					
5.a.	Perform "Destruction of Premalignant Lesions" audit/review	Healthcare Compliance	12/31/2026	Looking for excessive units. CPT codes 17000 and 17004 may be billed only once and CPT code 1700 may be billed up to 13 times	In process
5.b.	Perform audit/review of "Evaluation and Monitoring (E/M) Same Day as Nursing Facility Admission"	Healthcare Compliance	12/31/2026	Watch for improper unbundling. CMS does not pay for an emergency department visit or an office E/M service and a comprehensive nursing facility assessment when both are performed on the same day by the same physician. Applies to CPT codes 99201-99215, 99281-99285	In process
5.c.	Perform audit/review of "Vitamin D Assay Testing"	Healthcare Compliance	12/31/2026	Verify medical necessity and documentation requirements, as Vitamin D assay testing for routine screening is not covered by Medicare	Completed

Activity		Responsible Area	Complete By	Notes	Status
5.d.	Perform audit/review of "Computerized Tomography (CT) Coronary Angiography"	Healthcare Compliance	12/31/2026	Verify medical necessity and documentation requirements, as RACs are reviewing documentation for coronary angiography CT claims to determine coverage criteria and coding guidelines are met, and service is medically necessary	In process
5.e.	Perform audit/review of "Immunosuppressive Drugs"	Healthcare Compliance	12/31/2026	RACs are reviewing claims for medical necessity & documentation requirements for claims with HCPCS Level II code J7507. This drug is used to prevent transplanted organ rejection. MACs report excessive use of this code	Completed
5.f.	Perform audit/review for "Spinal Cord Neurostimulation"	Healthcare Compliance	12/31/2026	RACs are checking claims for medical necessity and documentation requirements for claims with CPT code 63685	In process
5.g.	Perform audit/review of "Modifiers TC and 26"	Healthcare Compliance	12/31/2026	MACs are seeing incorrect use of technical and professional component modifiers leading to overpayments	In process
5.h.	Perform review/audit of documentation and related billing/coding for providers using DAX copilot ambient listening AI tool	Healthcare Compliance	12/31/2026	Review to ensure that documentation is complete and appropriate and billing/coding is appropriately supported by documentation	Not Started Target Start: September
5.i.	Review, and develop and implement compliance review of new procedures or service lines implemented during 2026 if/as applicable	Healthcare Compliance	TBD	Perform compliance review for new procedures or service lines that may be added to ensure compliance	Not Started

Activity		Responsible Area	Complete By	Notes	Status
5.j.	Implement periodic healthcare privacy rounding program for UConn Health	Healthcare Privacy	6/30/2026	Implement a process to round JDH, UMG, and other UConn Health locations to assess privacy risks and provide brief privacy education & sharing of best practices	Ongoing
5.k.	Perform Epic access review of New England Donor Services (NEDS) employees	Healthcare Privacy	Ongoing	Initial review of all active NEDS users (54 users) completed 4/16/26. A sample of NEDS employees will be reviewed quarterly beginning 7/1/26. Audit findings from 7/1/26 under review with NEDS.	Ongoing
5.l.	Perform hearing aid proof of delivery documentation audit	Healthcare Compliance	12/31/2026	Review to ensure that documentation is complete and appropriate for proof of delivery	Not Started
5.m.	Perform review/audit of documentation and related billing/coding for providers receiving CMS Comparative Billing Reports (Provider Coding Variance and Education Assessment)	Healthcare Compliance	8/19/2026	Review to ensure that documentation is complete, medically appropriate and necessary according to CMS requirements	On-going
Element # 6 of an Effective Compliance Program - ***Enforce standards through well-publicized disciplinary guidelines***					
6.a.	Collaborate with Human Resources/Labor Relations (HR) to develop and implement a Sanctions for Privacy and Security Violations policy & procedure	Healthcare Privacy	6/30/2026	Provided new LR Director with current drafts of Policy and Procedures after incorporating input from LR staff	In process

	Activity	Responsible Area	Complete By	Notes	Status
6.b.	Collaborate and Support HR to ensure appropriate sanctions or corrective actions are taken with workforce members responsible for healthcare compliance or privacy violations	Healthcare Compliance & Healthcare Privacy	Ongoing	Consistently meet with HR and LR to discuss workforce violations. Provide audit logs and professional guidance upon request related to Privacy and Compliance issues.	Ongoing
Element # 7 of an Effective Compliance Program - ***Respond promptly to detected offenses and undertake corrective action***					
7.a.	Perform daily access monitoring to UConn Health electronic medical record, and perform necessary investigation & corrective action for instances of non-compliance	Healthcare Privacy	Ongoing	Perform daily reviews of potential impermissible access and investigate as necessary. Follow through with HR/LR and workforce management to ensure corrective actions are taken.	Ongoing
7.b.	Investigate reported or identified healthcare privacy concerns, performing risk assessment and breach notification procedures and mitigation and corrective action if/as necessary	Healthcare Privacy	Ongoing	Daily monitoring of all sources of contact that receive privacy issue. Perform investigations, conduct risk assessments, provide breach notifications when necessary and ensure mitigations and correctives actions as indicated.	Ongoing
7.c.	Investigation reported or identified healthcare compliance concerns and perform mitigation and corrective action if/as necessary	Healthcare Compliance	Ongoing		Ongoing

Appendix E – Pharmacy

<u>340B Review</u>:

- **Audits:**
    - **Third-Party Audit:** A summary of the final findings and AFIs, along with the full reports, was presented at the June JACC meeting.
    - **HRSA Audit:** The audit was conducted remotely on February 18–19, 2026. We continue to await the results of this audit. Upon receipt of the final HRSA report, the Covered Entity has 30 calendar days to review the findings and any requests for a corrective action plan (CAP). If the findings are accepted, a CAP must be submitted within 60 calendar days for HRSA approval. In accordance with this process, we exercised our option to submit supporting documentation for the mock auditors' review regarding items identified in the report. They will review the submitted documentation and may reissue the final report if revisions are warranted based on the additional information provided.
- **340B Oversight Committee activity:**

The Committee meets at least 4 times a year and has a typical cadence of every other month. During the meetings internal quality assurance monitoring data for different compliance requirements with HRSA is presented and discussed along with net-savings data, contracting, accumulator monitoring as well as pertinent legislative updates. The most recent meeting was held on 6/9/2026.

- **Walgreens Self-disclosures:** Per our usual process, we have extracted from our Walgreens portal those claims that have been reversed in the previous FY26 due to being slow movers and not reaching a full package size or being reversed due to incorrect qualification and not netting out. The letters will be sent out to manufacturers in September 2026.
- **DSH percentage:** UConn Health's recent partnership with Solnit Hospital is estimated to preserve our DSH percentage so that it will remain above 11.75% for FY2026. The workgroup has implemented multiple different strategies so far and continues to work on additional strategies.
- **Manufacturer Price restrictions:**
    - Several manufacturers are moving to Truzo. Similar to 340B ESP (Electronic Submission Platform), Truzo was also created to collect claims data from 340B covered entities so manufacturers could verify contract pharmacy claims and prevent duplicate discounts. Truzo, developed by Kalderos/Truzo, is a management platform that 5 manufacturers (AmphaStar, Organon, Alkermes, Puma Biotechnology, Gilead Sciences) are now using instead of ESP for certain 340B functions. We are in the midst of negotiating Truzo's terms and conditions.
    - Eli Lilly has threatened to cut off our 340B pricing unless we submit claims level data for medical claims. Given the financial impact we have decided to submit claims.
- **Legislative updates:**
    - HRSA's 340B Rebate Model Pilot- HRSA has relaunched a revised rebate-based 340B model under which participating manufacturers would provide 340B savings through retrospective rebates rather than traditional upfront discounts for selected Medicare negotiated drugs. The pilot is scheduled to begin January 1, 2027.

UConn Health Pharmacy Services Inc. (UHPSI) – Specialty Pharmacy:

- **Accreditation**
  - Both accreditations are due for renewal (URAC and the Accreditation Commission for Health Care (ACHC))
  - Next Accreditation cycle is FY 27 Q3
  - 2026 submitting annual audited clinical metrics to URAC as required for specialty pharmacy accreditation is waived due to third party vendor status change with URAC
- **Audits**
  - No known audits of scale (anticipated next Medicaid audit to occur 2025/2026 with a 3-year window of scope (e.g., 2023-2026)
  - Next anticipated Medicaid Audit to cover the dates August 1, 2023- July 31, 2026
  - We continue to have routine desk audits from PBM's of individual Rx claims on a weekly/daily basis; no takebacks have been assessed
- **Regulatory / Inspections**
  - **DEA**
    - n/a
  - **Licensing**
    - Renewal of all licenses completed and up to date; do not anticipate any issues
  - **CT Drug Control (CT-DCP)**
    - Likely Drug Control for unannounced visits for wholesale (summer 2027) or retail (Fall 2026) standard site visits in the next 12-24 months

Other related known issues

- Any cases of PHI shared with the incorrect patients were reported to compliance and reported as SE events
  - Four (4) documented SE events for FY26 involved PHI shared with incorrect patients

UHPSI – UConn Home Infusion Services:

- No updates; suspended home infusion services on September 30, 2025

Ambulatory Care (Formerly MTM):

- No updates / concerns

UHPSI-Retail [Blue Oak Pharmacy]:

- Retail pharmacy approved by CT Commission of Pharmacy for design in April 2026
- Targeted opening date: December 14, 2026

ATTACHMENT 4.4

ATTACHMENT 4.4

UCONN
UNIVERSITY COMPLIANCE

FERPA MANAGER UPDATE

INTRODUCING | Student Self-Identification PINs

SHARE WITH YOUR TEAM

Students can now create a four-digit PIN in FERPA Manager that University offices can use to verify their identity when they contact the office by phone or from a personal email account.

WHAT TO EXPECT

FERPA Manager will prompt users to create a four-digit PIN

> When a user next logs into FERPA Manager, the system will require them to designate a four-digit self-verification PIN before proceeding.
>
> The PIN provides an optional layer of identity protection and allows University offices to verify a user's identity when they contact an office by phone or from a personal email account about FERPA-protected student information.

OPEN FERPA MANAGER

STUDENT VIEW

The example below shows the FERPA Manager screen students will use to create and save their four-digit self-verification PIN. Select the image or the link beneath it to open a larger view.

OPEN A LARGER VIEW

Questions About FERPA?

Contact the Privacy Office for questions about the new PIN requirement or FERPA Manager.

CONTACT THE PRIVACY OFFICE

CONTACT US
COMPLIANCE WEBSITE

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University of Connecticut · Office of University Compliance · compliance.uconn.edu

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Dear Ethics Liaison

Welcome to **Dear Ethics Liaison** - a new series where the University's Ethics Liaison responds to employee questions about compliance with the State Code of Ethics and applicable University policies.

All questions are anonymized.

THE QUESTION

"I serve on the board of a national professional organization that I have been a part of for years. Our national conference is coming up in Arizona, and the organization has offered to pay the conference registration fees and one night of lodging for all board members. This is to attend our annual board meeting prior to the conference starting. My department is paying the rest of the trip expenses associated with the conference as professional development."

"What do I need to do before or after the conference to comply with the State Code of Ethics?"

QUICK ANSWER

Because an outside organization is covering your expenses associated with lodging and registration, you are required to report it to the Office of State Ethics within 30 days after the event, whether the organization reimbursed you for the expenses or paid for them directly.

Here's how we would think through the question:

What Needs to Be Reported?

When a non-government entity pays or reimburses you for expenses connected to your participation in a conference as a UConn employee, it must only be for reasonable expenses directly related to your UConn role. Common examples of reasonable expenses include conference registration fees, lodging in a standard room, flight (coach), meals, or parking and mileage fees to/from the event.

Because the professional organization is paying for expenses for lodging and/or out of state travel, you are required to report any covered or reimbursed expenses by the organization to the Office of State Ethics. If a portion of your travel expenses are paid by your department, those expenses do not need to be reported.

> Reminder: It is not permissible for you to accept payment or reimbursement for things like recreational activities, social events, entertainment, or other non-business-related costs. When in doubt, ask yourself "Would UConn pay for this?"

Should I File Before or After the Conference?

You should file within 30-days after the event.

The relevant disclosure can be completed through the Office of State Ethics using the online form for necessary expenses and gifts to the state.

CLICK HERE TO ACCESS THE ONLINE DISCLOSURE FORM

What Should Be Included?

The disclosure should identify the organization paying for the expenses, the event, your role in the event (i.e., attendee, speaker, presenter), and the type and total of expenses paid or reimbursed. In this example, that would include the conference registration and the one night of hotel lodging.

> A practical rule of thumb: if an outside organization is paying registration, lodging, travel, meals, or related costs for a conference or professional event connected to your University work, ask for documentation of the value of the covered expenses for your records.

These questions are common and come up often for employees. The Ethics Liaison is here to answer your questions and provide guidance. Asking ahead of time can make the after-event expense reporting much easier.

Ethics Liaison for UConn and UConn Health

Kimberly Fearney serves as the Ethics Liaison for UConn and UConn Health. The Ethics Liaison is responsible to provide guidance, facilitate the development of ethics policies, and provide annual education and training on the State Code of Ethics.

CONTACT THE ETHICS LIAISON

REPORT A CONCERN

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Compliance Chatter

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 "revolving door" provisions — include both lifetime and one-year restrictions on certain activities after leaving state service.

General Provisions

1. You may never use confidential UConn information for personal or financial gain.

2. For one year after leaving, you may not represent or negotiate on behalf of any company doing business with UConn.

3. If you were involved in a UConn contract of $50,000 or more during your final 12 months, you may not accept employment with any party to that contract for one year.

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.**

Have an idea for a future Compliance Chatter topic?

SHARE YOUR IDEA WITH US

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U.S. Department of Education Office of Inspector General

FRAUDGRAM

July 2026 | Issue 6

This is FraudGram–*a quick-look newsletter from the U.S. Department of Education (ED) Office of Inspector General (OIG) that highlights education-related scams, tips to avoid them, updates on our criminal and civil investigations, and ways you can help identify and report fraud, waste, and abuse involving ED funding, programs, and operations.*

Whether you are a regular reader of FraudGram or if this is your first issue, know that we don't mince words about student loan and student centered fraud schemes and scams. Nearly everyone has a student loan, knows someone who does, or is a student–making this group a prime target. Fraudsters, cybercriminals, and other bad actors try to exploit student loan borrowers and students to steal their money, personal information, or both. They see you as easy targets. Help us prove them wrong!
On our website, you'll find up to date information on the latest schemes and scams targeting student loan borrowers and students, along with tips to help you avoid falling victim. Below, we highlight the most prevalent scam affecting students and student loan borrowers right now. Please share this information–awareness is the first step in recognizing scams, knowing what to look for, and staying protected!

Top Scam Targeting Borrowers: *Impersonation*

Fraudsters are taking advantage of the uncertainty and anxiety student loan borrowers may be experiencing around Federal student loan repayment plans. And they are deploying impersonation/imposter scams to do so—using AI-generated voices in phone calls, as well as emails and text messages, to impersonate government agencies, schools, and loan servicers. Their goal is to pressure borrowers into paying upfront fees for so called "early forgiveness" or to gain unauthorized access to accounts to steal FSA credentials and bank funds.

Stay vigilant—don't fall for it!

Fraudsters rake in millions by pretending to be someone else to gain your trust and persuade you to send money, share your personal information, or both! This scam may involve someone claiming to be from the U.S. Department of Education, the Internal Revenue Service, the OIG, your school or alma mater, or most commonly, the vague "Student Loan Department." These fraudsters call, text, email, or slide into your DMs claiming they can offer instant forgiveness or lower payments, so long as you pay an upfront or monthly fee. **And that's the tell—a fee! There is nothing these companies can do for you that you cannot do for yourself FOR FREE!**

How Can You Spot These Scams? Watch for These Red Flags

- **Upfront Fees:** Fraudsters will try to sell you on their fake offerings by asking you to pay up front for fake things like a student aid refund, a processing fee to discharge your loans, or a monthly service charge to manage your loans. Don't fall for it! Legitimate help with your student loan is ALWAYS FREE! Get the facts on Federal student loan repayment and forgiveness directly from the source: the U.S. Department of Education Federal Student Aid office.
- **High Pressure Tactics:** Fraudsters will push you to act immediately or claim you have "special access" to limited time forgiveness programs. They may use common words and phrases like "Act immediately," "Time is running out," or "We'll work fast to help you eliminate your student loan debt." Fraudsters rely on emotion or urgency to get you to respond quickly. Don't take the bait!
- **Requests for Your FSA ID:** No legitimate source—not the U.S. Department of Education, another government agency, your school—would ever ask you to share your FSA ID, so if someone is asking for this, it's a scam! The FSA ID is your legal signature for financial aid and shouldn't be created or used by anyone other than you—not your parents, not your school, not your loan company representative. Never share this information with anyone, because once these scammers take over your FSA ID, they change your email address and contact information, and you've lost control of your account.

What To Do If You are Targeted

- **DO NOT RESPOND!** That's the first and best action you can take to protect yourself! You can always hang up or delete the message.
  - If you answered a phone call, do not share ANY information! Instead, ask for the company's name and phone number, then tell them you'll contact the Federal Student Aid office or your student loan servicer to verify their legitimacy.
  - Do not click on links or attachments embedded in the message. You can hover your mouse over links to see where they are actually going, or look for misspellings in the email address, body of the message, or in links. A common tactic phishing scammers employ is to use addresses that are almost but not quite identical to legitimate ones. Those are dead giveaways that the message is a scam!
- Contact the OIG Hotline and share a copy of the email, text, or phone number related to the message you received.
- You can also file a consumer complaint with the Federal Trade Commission, and submit a suspicious activity report through the Federal Student Aid Feeback Center.

What To Do If You Think You Have Fallen Victim to a Scam

If you suspect that you have been conned by a student loan fraudster or your personal information has been stolen as a result of a student loan scam, take action quickly!

1. Contact Federal Student Aid and your loan servicer to let them know about the situation.
2. Contact the credit reporting agencies to freeze your account so nobody else can open new credit accounts in your name. You'll find tips and credit agency contact information on identitytheft.gov.

Remember, you can always verify your loan status and explore legitimate, free repayment and forgiveness options directly on the official Federal Student Aid website or through your loan servicer.

Debt collection scams, student housing scams, scholarship scams, textbook scams—so many scams!

Learn more about scams targeting student loan borrowers and students and how to protect yourself on the OIG's website.

Recent Investigative Cases

Since our last FraudGram Newsletter, more prosecutorial actions have been taken against unscrupulous individuals who embezzled or intentionally misused ED funds, including Federal student aid and Title I funds to school districts serving low-income families. Many of these individuals held positions of trust to educate children or help students achieve their dreams of higher education. Instead, they diverted those funds from the very people they promised to serve for their own selfish purposes. Here are some examples of our recent investigations.

- **Actions Taken Against Members of a $16 Million Student Aid Fraud Ring (Michigan).** Prosecutive actions were taken against two members of a fraud ring that operated for 10 years and targeted more than $16 million in student aid. The ring targeted some 100 schools in 24 States, submitting more than 1,200 fraudulent FAFSAs on behalf of straw students. The two recruited people to provide their personal identifying information (PII) to the ring and acted as "runners," making withdrawals of student aid funds from debit cards in straw students' names. Read the press release.

- **Self-Proclaimed "Student Loan Default Guru" Pled Guilty in Multi-Million Student Loan Forgiveness Scam (Florida).** A woman who claimed to be the "Student Loan Default Guru" and operated a business under that name, pled guilty to fraud charges. From 2023 through 2025, the woman promised to help student loan borrowers navigate "the complexities of student loan forgiveness," for a fee. Using the borrowers' information, she employed misrepresentations, false statements, and fake documents to deceive the U.S. Department of Education into forgiving about $5 million in Federal student loans issued to those borrowers. Read the press release.

- **Leader of Ring that Targeted $3 Million in Student Aid Pled Guilty (Michigan).** A leader of a fraud ring pled guilty to operating a decade-long scam that targeted more than $3 million in Federal student aid. From 2015 through 2025, the ringleader submitted fraudulent aid applications for more than 80 individuals, completed their online coursework for them, often simultaneously, to create the appearance of academic progress and extend their eligibility for aid across multiple semesters. Read the press release.

- **Two Former Executives of Community Academic Success Partnerships Pled Guilty in $1.8 Million Fraud Scheme (Illinois).** Two former executives of the Center for Community Academic Success (CCAS) pled guilty to misappropriating some $1.8 million. CCAS received government grants and other funds to provide afterschool programs to schools in the Chicago area, including 21st Century Community Learning Centers Program funds that support academic enrichment opportunities. From 2012 to 2017, the two former executives submitted grant applications that inflated CCAS's projected annual expenses and falsely claimed that the organization would receive services from five subcontractors. In reality, the former officials knew that the subcontractors, two of which were other nonprofit groups run by the two conspirators, provided no actual services to CCAS. Read the press release.

- **Ringleader Pled Guilty to Using the Identities of Nearly 300 People to Target More than $989,000 in Federal Student Aid (Wisconsin).** The leader of a fraud ring that targeted more than $989,000 in Federal student aid pled guilty to identity theft and fraud charges. From 2018 to 2021, the ringleader obtained the PII of nearly 300 people, some of whom were incarcerated at the time, and enrolled them for classes at the University of Phoenix and for Federal student aid without their knowledge or consent. Read more in our most recent Semiannual Report to Congress.

- **For-Profit College Chain Agrees to Pay More Than $1 Million to Resolve Allegations of Inflated Graduation Statistics (Pennsylvania).** The American Higher Education Development Corporation (AHED), a Pennsylvania company that operates for-profit colleges, has agreed to pay $1,032,500 to resolve allegations that it violated the False Claims Act by inflating graduation statistics and failing to return Federal Student Aid money at three of its schools: Stautzenberger College in Ohio, Rockford Career College in Illinois, and Madison Media Institute in Wisconsin. Read the press release.

Want to read more about OIG's investigative cases?

Check out our most recent Semiannual Report to Congress where you'll find summaries of some of our investigative cases and more!

National Whistleblower Day—July 30

July 30 is National Whistleblower Day—a time our nation honors the courageous individuals who come forward to report fraud, waste, abuse, and other wrongdoing in government programs. Their actions have strengthened accountability, protected public resources, and upheld the integrity of government operations. Many have taken great personal and professional risks in doing so. No one should ever face retaliation—or the threat of it—for raising concerns about potential misconduct involving an ED program or activity. In recognition of National Whistleblower Day, take a moment to learn about your rights and protections under Federal whistleblower laws by visiting the Whistleblower Protection page of our website.

U.S. DEPARTMENT OF EDUCATION, OFFICE OF INSPECTOR GENERAL

HOTLINE

OIGHOTLINE.ED.GOV

Not Sure What To Report to the OIG Hotline?

Our Hotline Wizard can help! Select the Let's Get Your Complaint to the Right Place button and follow the easy-to-follow directions.

Identify and Report Fraud to the OIG Hotline

The OIG works diligently to protect ED funds from those who attempt to misuse them for personal gain. We don't do this work alone—we partner closely with law enforcement agencies at the Federal, State, and local levels, and we depend on information from individuals like you to report suspected fraud, waste, abuse, mismanagement, or violations of laws and regulations involving ED programs or funds. That's why we operate the OIG Hotline—available 24/7—to ensure anyone can report concerns quickly and safely. The OIG's Hotline accepts tips, complaints, and allegations from anyone regarding possible theft, fraud, waste, abuse, mismanagement, public corruption involving ED programs, operations, or funds.

Not Sure if it is Fraud, Waste, or Abuse?

Check out our free materials that provide information on red flags and other indicators of fraud on our website.

As the independent arm within ED, the OIG works to ensure that Federal education funds are used as required and reach the intended recipients. This includes investigating misuse, theft, fraud, public corruption, and other civil and criminal activity involving ED programs and funds. Coordinating this work is OIG's Investigation Services—our team of law enforcement professionals with decades of experience in conducting education-related investigations and stopping education-focused fraud schemes. Learn more about OIG Investigation Services on our website.

U.S. Department of Education, Office of Inspector General
400 Maryland Avenue, SW, Washington DC 20202
Phone: (202) 245-6900 | Email: OIG Public Affairs Office

ATTACHMENT 5.1

ATTACHMENT 5.1

University of Connecticut

Joint Audit & Compliance Committee Meeting

Public Session

September 17th, 2026

UConn – Information Technology Services

ITS Outreach

ITS published our 2026 Annual Report, which highlights our progress on key initiatives from July 1, 2025, through June 30, 2026, and features other activities that support our university community.

Major Outages (as of 8/27/26)

Outage Taxonomy	# of Issues	Systems Affected
System Issue - Software	2	UConn Primary Webserver, Engr Webserver
System Issue - Software	1	Storage Network config: Q & R drive, Boomi, OpenShift
Network Issue - Software	1	Network service degraded in buildings with legacy network equipment located primarily on the West side of the Storrs Campus.

Total # of Major Outages: 4

ATTACHMENT 5.2

ATTACHMENT 5.2

University of Connecticut

Joint Audit & Compliance Committee Meeting

Public Session

September 17th, 2026

UConn Heath – Information Technology Update

Major Projects Completed since June 2026

- CONNECT Malnutrition Study
- Pharmacy/Billing White Bagging
- Centralized Referral Center (Phase 1)
- Front End Revenue Cycle Management Solution (Waystar)
- DOC UCH Radiology Orders with EpicCare Link
- Tidepool Software Integration
- Genetics Move from Avon to Outpatient Pavillion
- East Hartford Expansion
- Diasorin MDX Analyzer Implementation
- Sysmex XN3100 Analyzer Implementation
- TEG Analyzer Integration
- System upgrades:
    - Epic
    - axiUm
    - OnBase
    - Harmony
    - PowerScribe

`Major Outages (as of 8/27/2026)

Outage Taxonomy	# of Issues	Systems Affected
Network Issue -	1	6/11/26 - ED South Switch failure – 5-6 phones and computers down for 15 min 7/20/26 – Switch Reboot due to high utilization in Pulmonary and Nephrology
System Issue – Hardware	1	6/10/26 - PACS Outage – System failure due to electrical power work being done in the Data Center

System Issue – Software	1	8/7/26 – Badging System down due to error in HR update
Third Party	3	8/6/26 - Verizon Northeast outage – Cell service disruption in Farmington and West Hartford regions 7/6/26 – Torrington site down due to power outage 6/25/26 – 10 Talcott Notch Internet outage – CEN outage on this circuit

Total # of Major Outages: 6