Appendix -November 19-20, 2020 Regular Board of Regents Meeting

UNT SYSTEM ACRONYM LIST

STUDENT SUCCESS, ACADEMIC AND CLINICAL AFFAIRS COMMITTEE

Academic Measures

Audit and Finance Committee

Quarterly Report of Audit Activities Background Materials

UNTS Q4 Consolidated Compliance Report

UNT System Acronym List

ACT   American College Testing: a standardized test used for college admissions

ASF   Assignable Square Feet

AUX   Auxiliary Reserves

BOR   Board of Regents

BSC   Business Service Center

BSS   Business Support Services

CAE   Chief Audit Executive

CAFR   Comprehensive Annual Financial Report

CIA   Chief Internal Auditor

CIP   Capital Improvement Plan

CIP   Construction in Progress

CM   Construction Manager

CMAR   Construction Manager at Risk

CO   Change Order

COL   College of Law

CP   Commercial Paper

DEI   Diversity, Equity and Inclusion

FTE   Full Time Equivalent: generally used in reference to Full Time Student Equivalent (FTSE) but can also be used in reference to Full Time Faculty Equivalent (FTFE). See FTSE or FTFE below for definitions.

FTIC   First Time in College: a student who has never enrolled in a college or university. Students who have earned college credits only through dual credit courses are still considered FTIC.

FTSE   Full Time Student Equivalent: is computed by dividing headcount enrollment by a set number of semester credit hours based on the rank of the student (Undergraduate FTSE = 15 SCH; Masters and Special Professional FTSE = 12 SCH; Doctoral FTSE = 9 SCH). FTSE is generally lower than headcount enrollment because of part time students.

FTFE   Full Time Faculty Equivalent: a measure of instructional faculty calculated from the percent of time directly related to teaching.

FY   Fiscal Year

GAI   General Academic Institution

GMAT   Graduate Management Admission Test: a standardized test for admission into graduate programs of business schools.

GME   Graduate Medical Education: clinical training following graduation from medical school leading to specialty certification. Texas, like most states, requires one year of graduate medical education to be eligible for state licensure. Also called residency training.

GSF   Gross Square Feet

HEAF   Higher Education Assistance Fund (also known as HEF)

HERRF   Higher Education Emergency Relief Fund

HR   Housing Reserve

HR   Human Resources

HRI   Health-Related Institution

HSC   Health Science Center

HUB   Historically Underutilized Business

IA   Internal Audit

LAR   Legislative Appropriations Request

MCAT   Medical College Admission Test: a standardized test for admission into medical school

MP   Master Plan

OBS   Office of the Board Secretary

OGC   Office of General Counsel

OGCA   Office of Grants & Contract Administration

OFPC   Office of Facilities Planning and Construction

P3   Public-Private Partnership (also known as PPP)

PM   Project Manager

PP   Private Placement

PUF   Permanent University Fund: a sovereign wealth fund created by the State of Texas to support higher education at the University of Texas System and Texas A&M System, but not other public higher education systems or institutions in Texas

PSAT   Preliminary Scholastic Aptitude Test: used to prepare high school students who plan to take the SAT for admission to college. (See SAT below)

QEP   Quality Enhancement Plan: required for reaffirmation of accreditation by SACSCOC. The QEP describes a carefully designed and focused course of action that addresses a well-defined topic or issue(s) related to enhancing student learning.

RB   Revenue Bonds

RFP   Request for Proposal

RFQ   Request for Qualifications

RFS   Revenue Financing System Bonds

RPTC   Reappointment, Promotion, and Tenure Committee

RR   Regents Rules

SACS   Southern Association of Colleges and Schools: a shortened abbreviation for "SACSCOC." (See below).

SACSCOC   Southern Association of Colleges and Schools Commission on Colleges: the recognized regional accrediting body for institutions of higher education that award associate, baccalaureate, masters or doctoral degrees in eleven U.S. Southern states.
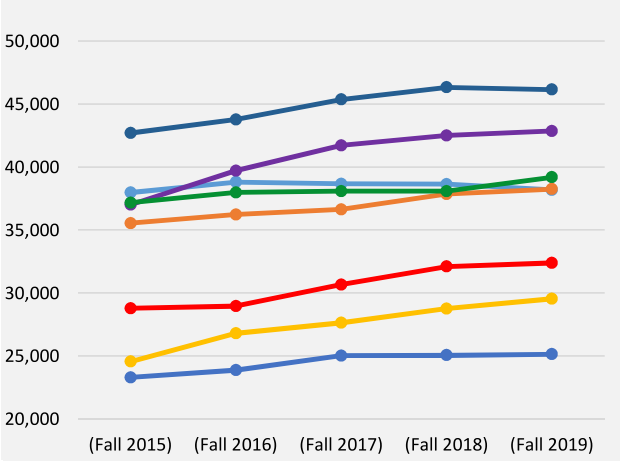
SAT   Scholastic Aptitude Test: A standardized test for college admissions.

SCH   Semester Credit Hour: the unit of measuring educational credit, usually based on the number of classroom/instructional hours per week throughout a term.

SF   Student Fees

SF   Square Feet

SFP   Statement of Financial Position

SRECNP   Statement of Revenues, Expenses and Changes in Net Position

STEM   Science, Technology, Engineering and Math

TAMS   Texas Academy of Mathematics and Science: the nation's first early college entrance residential program for gifted high school aged students

THC   Texas Historical Commission

THECB   Texas Higher Education Coordinating Board: a nine member board appointed by the Governor that provides coordination of higher education in Texas and was created by the Texas Legislature in 1965.

TRB   Tuition Revenue Bond

T/TT   Tenured/Tenure Track Faculty: faculty who hold the ranks of assistant professor, associate professor, and professor prior to or after the awarding of tenure.
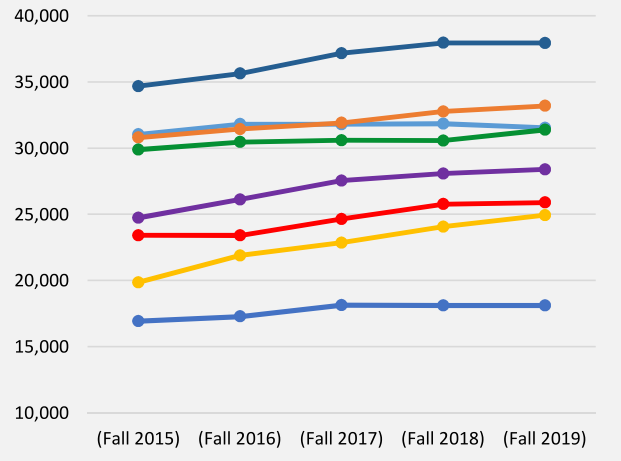
VC   Vice Chancellor

Student Access & Success Metrics

UNT | UNIVERSITY OF NORTH TEXAS®

Total Headcount Enrollment

Total Full Time Student Equivalent

Time-to-Degree, Bachelors

1st to 2nd Year Retention Rate

Six Year Graduation Rate
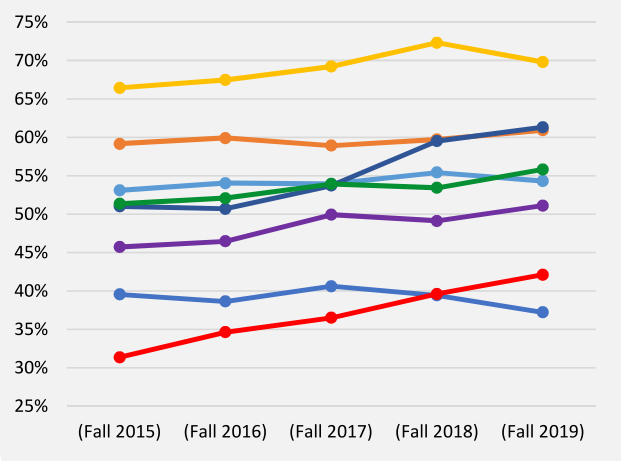
Total Degrees & Certificates Awarded
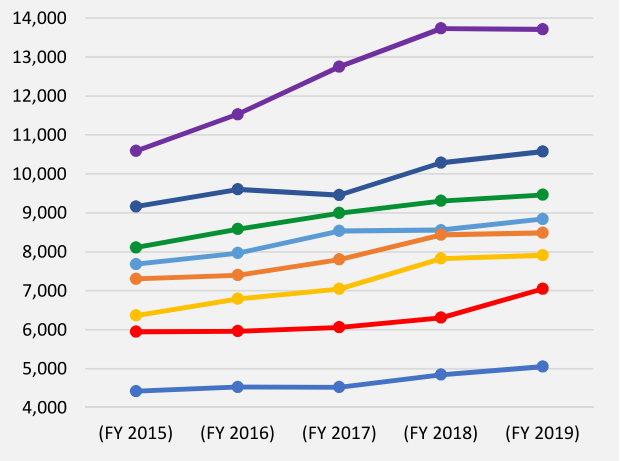
Legend:
- Texas State University
- Texas Tech University
- The University of Texas at Arlington
- The University of Texas at Dallas
- The University of Texas at El Paso
- The University of Texas at San Antonio
- University of Houston
- University of North Texas

Academic Quality Metrics
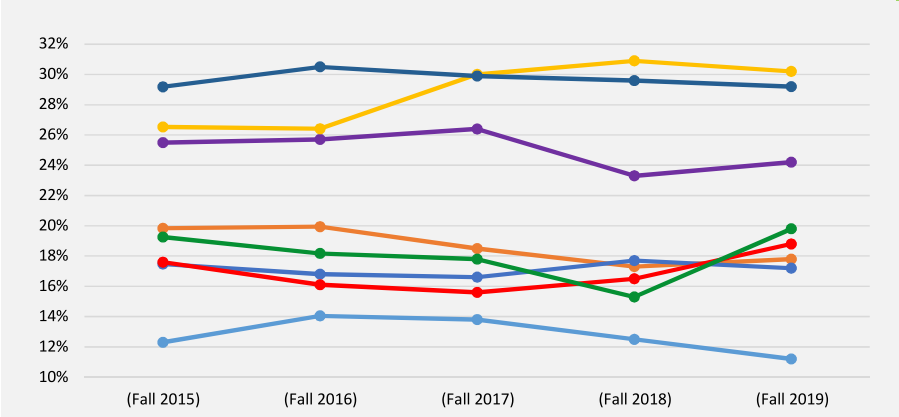
First Time Students in Top 10% of High School Class

First Time Students in Top 11-25% of High School Class
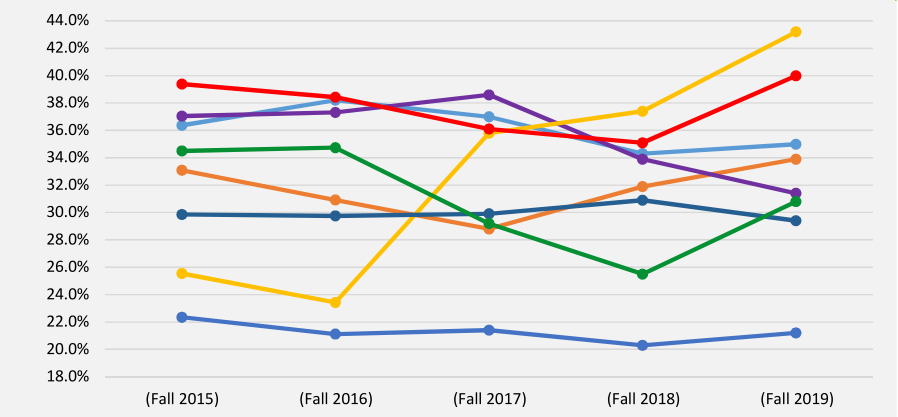
Percentage FTE Teaching Faculty Who Are Tenured/Tenure Track
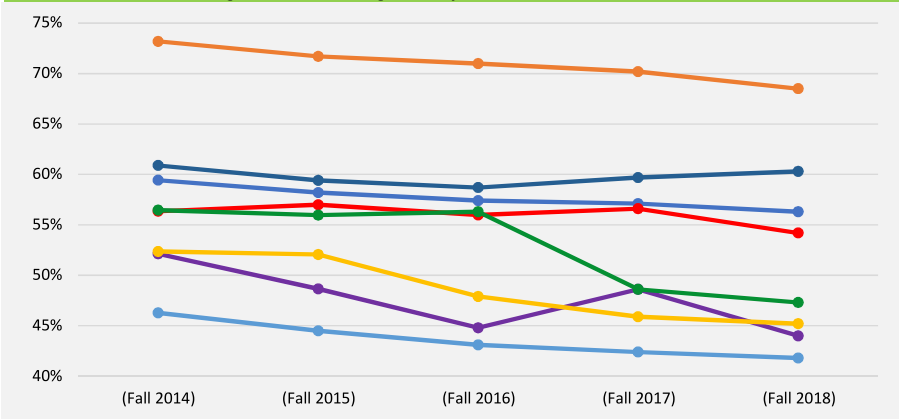
Legend:
- Texas State University
- Texas Tech University
- The University of Texas at Arlington
- The University of Texas at Dallas
- The University of Texas at El Paso
- The University of Texas at San Antonio
- University of Houston
- University of North Texas

Research Metrics

UNT UNIVERSITY OF NORTH TEXAS

Total Research Expenditures

Federal & Private Research Expenditures per FTE Faculty

Restricted Research

NSF Higher Education Research & Development (HERD)

Legend:
- Texas State University
- Texas Tech University
- The University of Texas at Arlington
- The University of Texas at Dallas
- The University of Texas at El Paso
- The University of Texas at San Antonio
- University of Houston
- University of North Texas

Student Access & Success Metrics
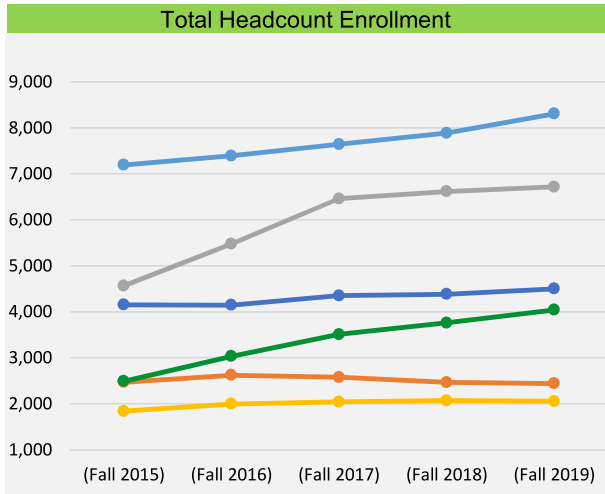
Total Headcount Enrollment

Total Full Time Student Equivalent

Time-to-Degree, Bachelors

1st to 2nd Year Retention Rate

Total Degrees & Certificates Awarded

Legend:
- Texas A&M International University
- Texas A&M University-Central Texas
- Texas A&M University-San Antonio
- Texas A&M University-Texarkana
- University of Houston-Victoria
- University of North Texas at Dallas

Academic Quality Metrics
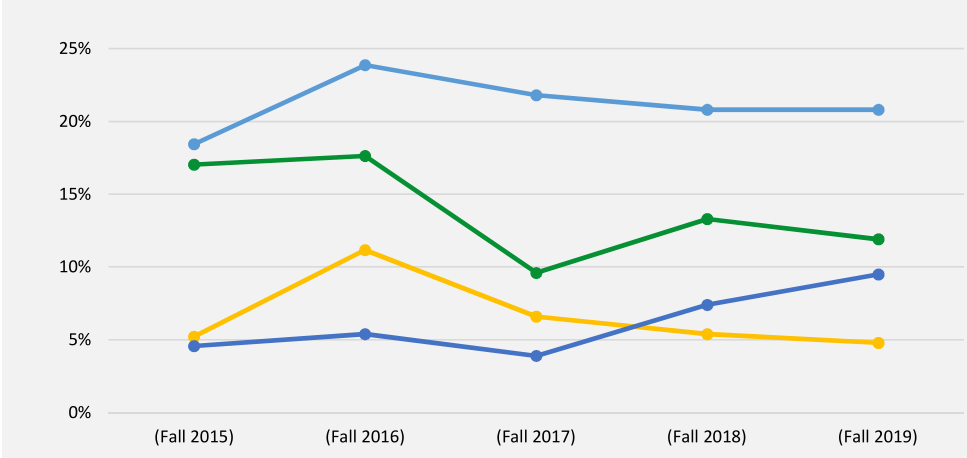
First Time Students in Top 10% of High School Class

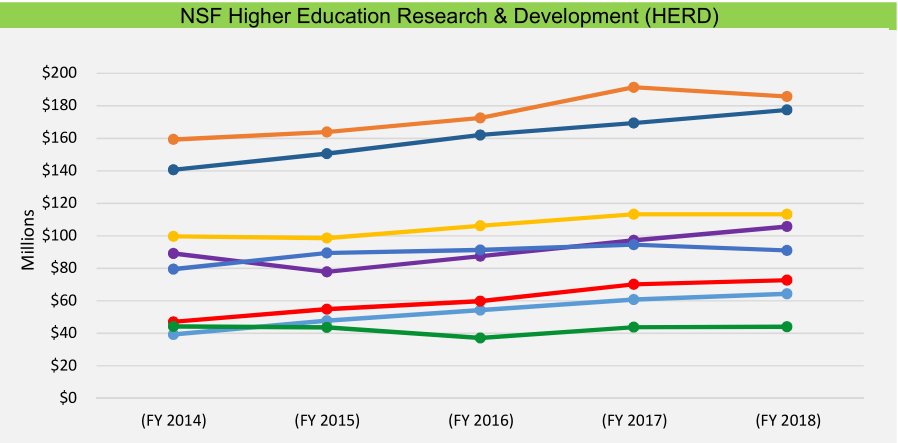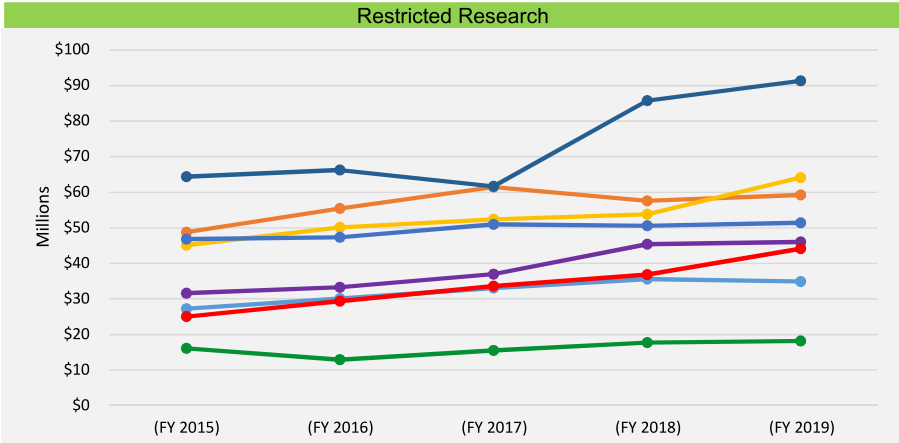First Time Students in Top 11-25% of High School Class
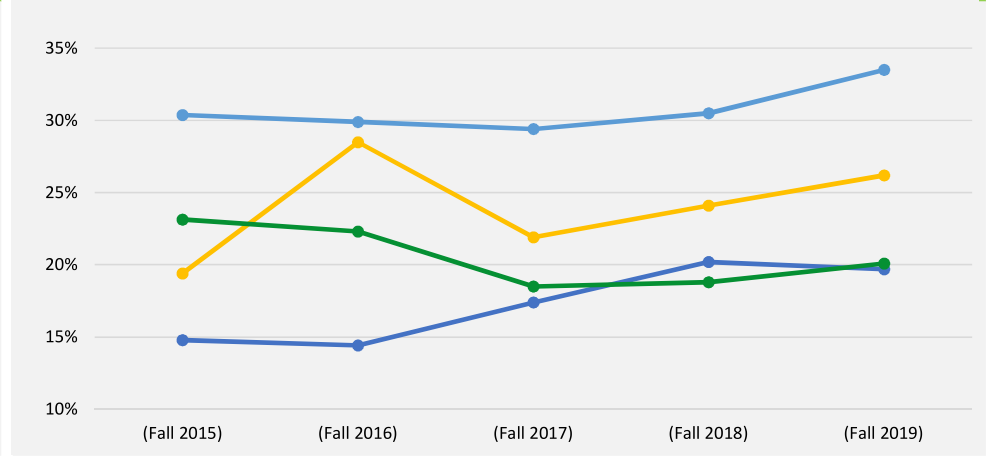
Percentage FTE Teaching Faculty Who Are Tenured/Tenure Track
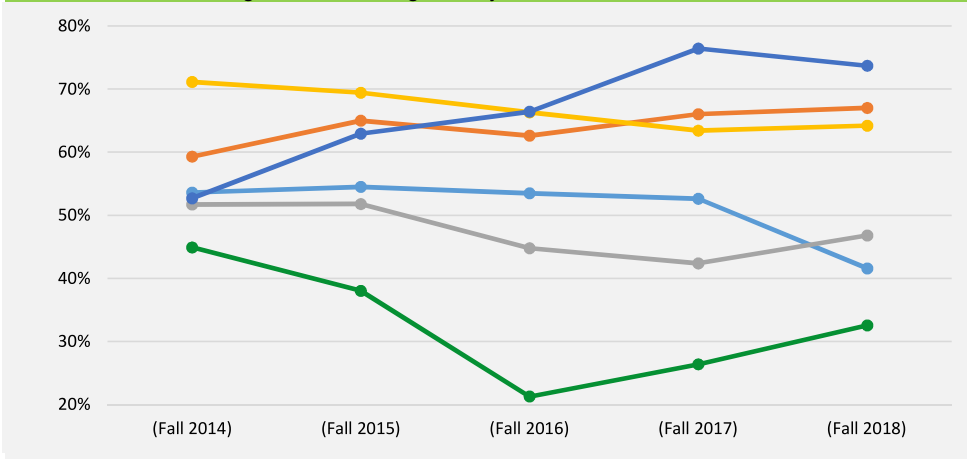
Legend:
- Texas A&M International University
- Texas A&M University-Central Texas
- Texas A&M University-San Antonio
- Texas A&M University-Texarkana
- University of Houston-Victoria
- University of North Texas at Dallas

Student Success and Research Metrics

hsc | THE UNIVERSITY of NORTH TEXAS
HEALTH SCIENCE CENTER at FORT WORTH

Total Headcount Enrollment

Total Degrees Awarded

Total Research Expenditures

Federal Research Expenditures per FTE
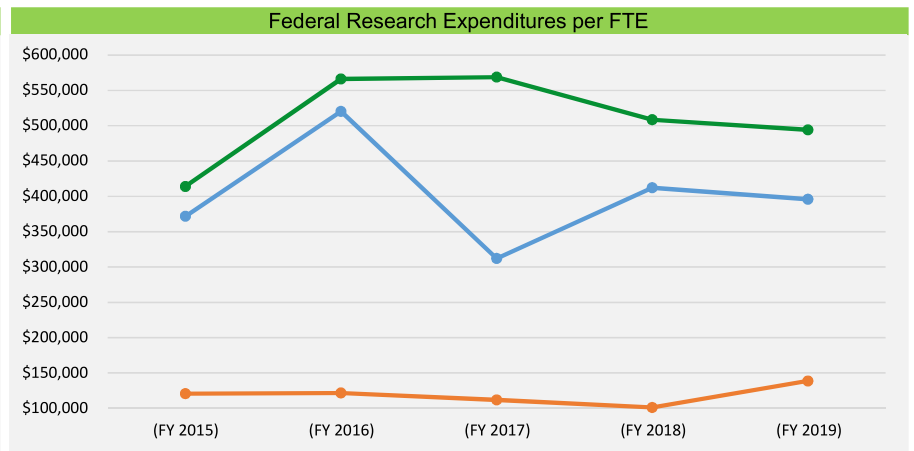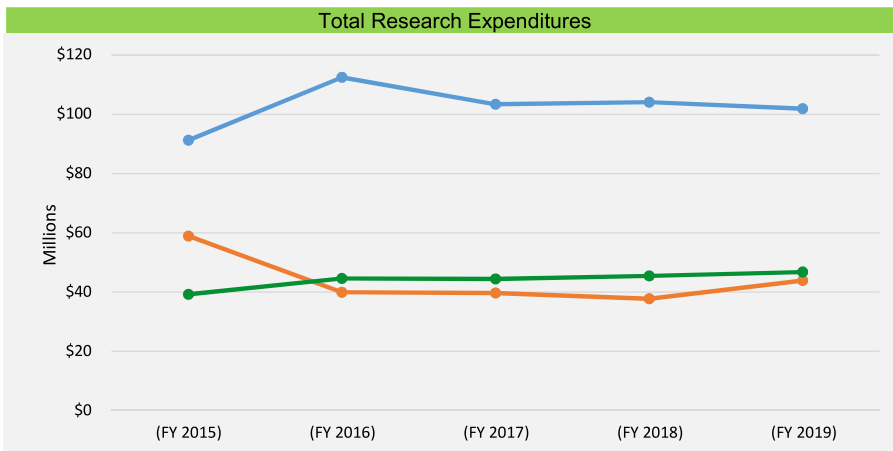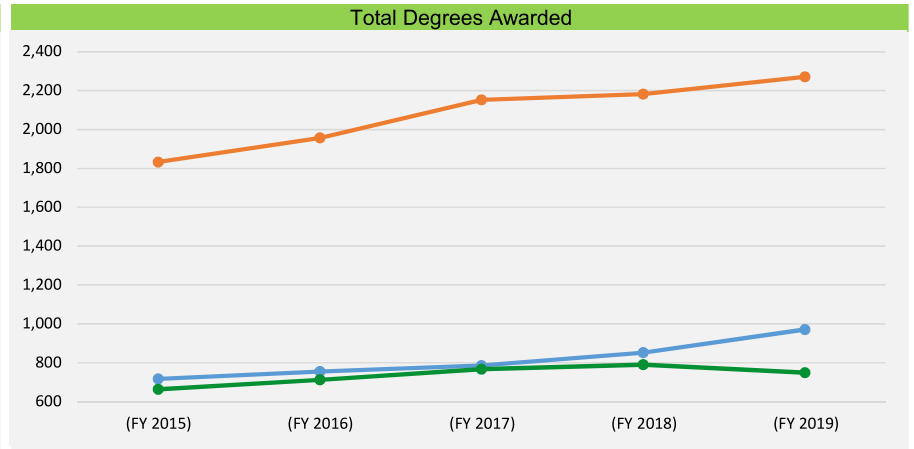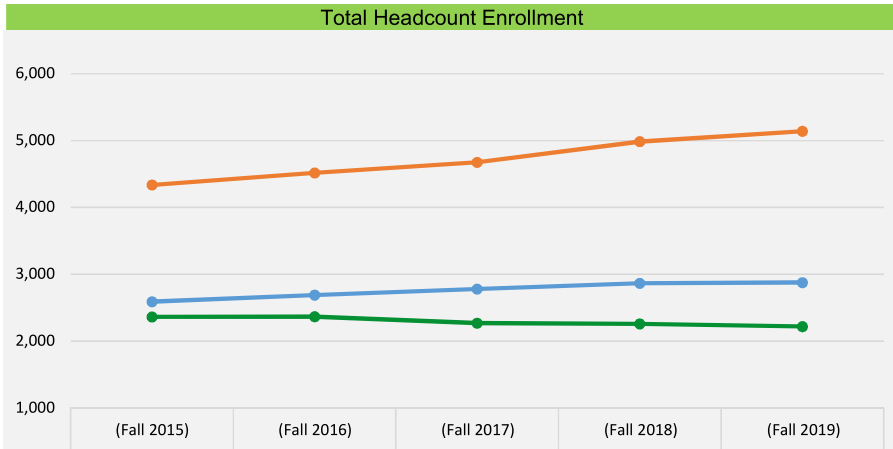
Legend: ● Texas A&M Health Science Center ● Texas Tech University Health Sciences Center ● University of North Texas Health Science Center

UNT SYSTEM ACADEMIC METRIC DEFINITIONS

Academic Quality:

First Time Students in Top 10% of High School Class
Definition: Percent of first-time undergraduates entering summer/fall class who ranked in the top 10 percent of their Texas public high school classes.
Source: THECB Accountability System

First Time Students in Top 11-25% of High School Class
Definition: Percent of first-time undergraduates entering summer/fall class who ranked in the top 11-25 percent of their Texas public high school classes.
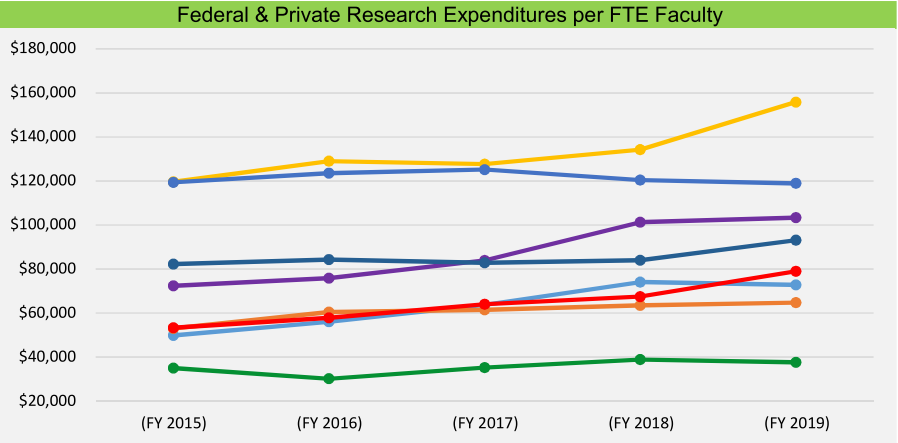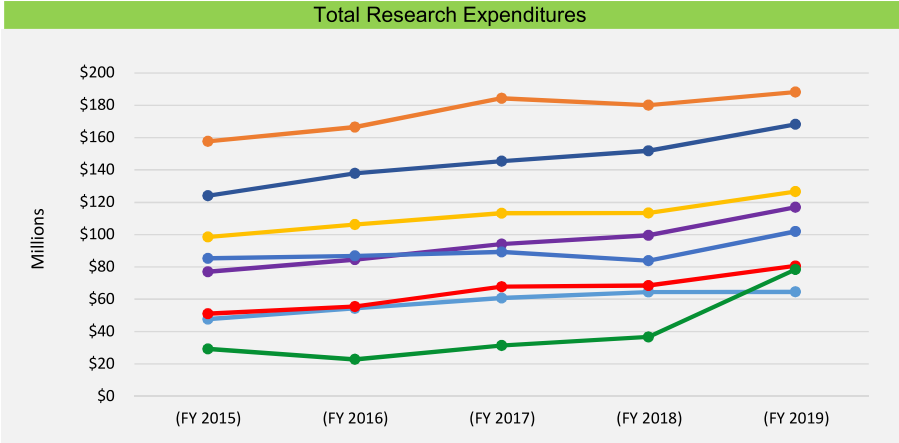Source: THECB Accountability System

Percentage FTE Teaching Faculty Who Are Tenured/Tenure Track
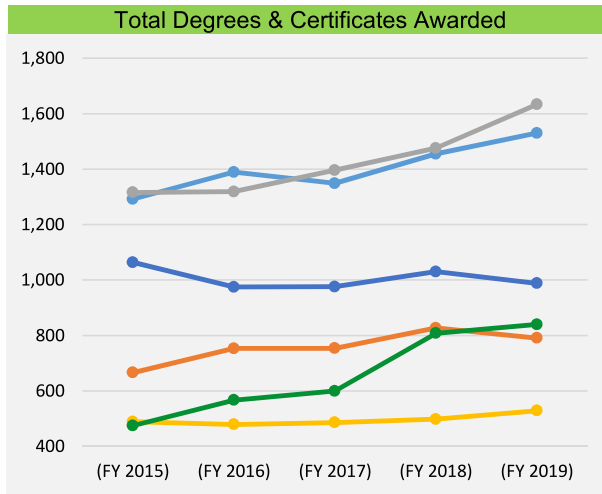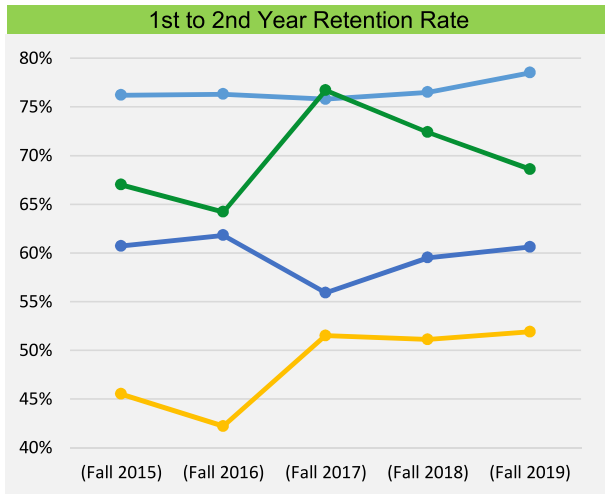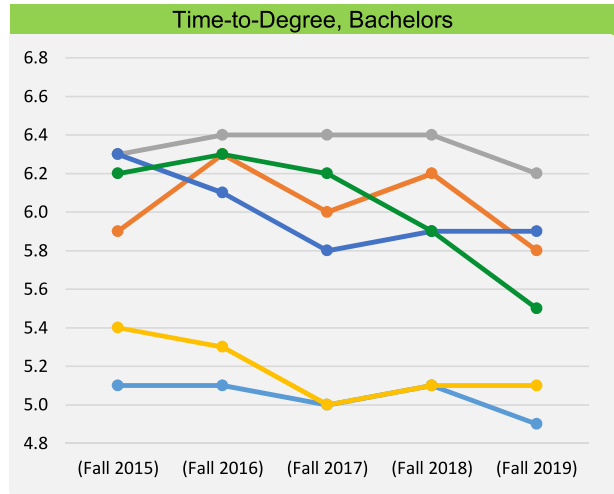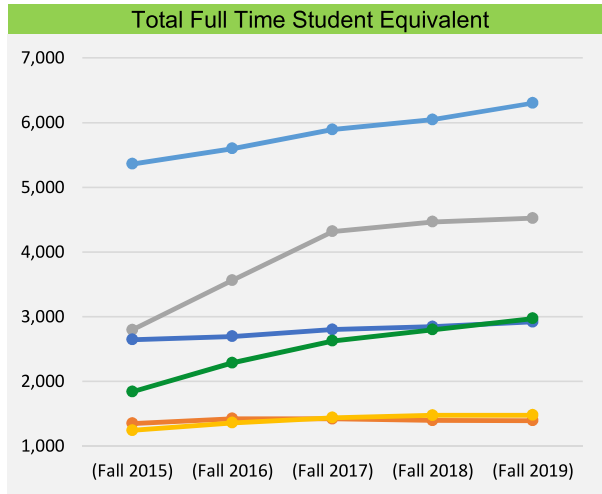Definition: Percent of all FTE faculty with teaching responsibility who are tenured or tenure-track. Faculty of all FTE faculty, rank codes 1 through 5, with teaching responsibility (appointment codes 01 and 02 and are reported during the fall semester as the teacher of record on the CBM004) who are tenured or tenure-track. Teaching assistants are not included, to match LBB measure.
Source: THECB Accountability System

Full Time Student Equivalent per Full Time Faculty Equivalent
Definition: Full-time student equivalents (FTSE) divided by full-time equivalent (FTE) faculty. Undergraduate full-time-student-equivalents (FTSE's) are calculated on 15 semester credit hours; master's, pharmacy, law, and other special profession FTSEs are calculated on 12 semester credit hours; optometry is calculated on 17 semester credit hours; and doctoral FTSEs are calculated on 9 semester credit hours. All semester credit hours, not just state-funded hours, are included. FTE (full-time equivalent) faculty are instructional faculty with rank codes 1-5 and appointment codes 01 and 02. Faculty must be teaching a course reported on the CBM004. Only the percent time in appointment codes 01 and 02 are counted. Faculty members without a salary are included. Teaching assistants are not included to match LBB measure.
Source: THECB Accountability System

UNT SYSTEM ACADEMIC METRIC DEFINITIONS

Student Access & Success

Total Headcount Enrollment
Definition: Unduplicated fall enrollment. Dual credit students are included in the total; flex entry students are not.
Source: THECB Accountability System

Total Full Time Student Equivalent
Definition: Fall semester credit hours (SCH), includes (funded and non-state-funded) calculated by dividing undergraduate/15, master's/12, doctoral/9, special-professional/12, and optometry/17.
Source: THECB Accountability System

Time-to-Degree, Bachelors
Definition: Average time in years spent to earn bachelor's degree.
Source: THECB Higher Education Almanac

First to Second Year Retention Rate
Definition: Percent of first-time entering, degree-seeking undergraduates enrolled in at least 12 SCH in the fall semester who are still enrolled at the same institution the following fall. All public and independent institutions are included in the persistence rate. This metric includes Social Security Number (SSN) changes submitted on the CBM00N.
Source: THECB Accountability System

Six Year Graduation Rate
Definition: First-time, full-time entering degree-seeking students who enrolled in a minimum of 12 SCH their first fall semester who graduated from the same institution after six academic years. This metric includes Social Security Number (SSN) changes submitted on the CBM00N. First-time determined by the "first-time student flag" on CBM001.
Source: THECB Accountability System

Total Degrees & Certificates Awarded
Definition: Number of degrees and certificates awarded, not including graduate certificates.
Source: THECB Accountability System

UNT SYSTEM ACADEMIC METRIC DEFINITIONS

Research:

Total Research Expenditures
Definition: Total research expenditures, including all subcategories of sources of funds (federal, state, private, and institutional). Restricted research expenditures are a subset of total research expenditures. To qualify as research, the primary purose of the contract, gift, or grant must be research.
Source: THECB Accountability System

Restricted Research Expenditures
Definition: Restricted research expenditures are a subset of total research expenditures. They are expenditures of funds on which an external entity (such as government agencies, philanthropic organizations, or individuals) has placed limitations and for which the use the use of the funds qualifies as research and development. To qualify as research, the primary purpose of the contract, gift, or grant must be research. The Coordinating Board collects restricted research expenditures for formula distribution or Research Development Funds (RDF) and as criterion for the National Research Universities Fund (NRUF). The collection of restricted research expenditures includes a public procedure assuring transparency and commonality between institutions. The definition of restricted research expenditures is more narrowly defined than restricted research expenditures that are listed in institutions' Annual Financial Reports (AFRs). Accountability system estimates for restricted research expenditures for institutions that are not participating in RDF or NRUF (e.g. Texas A&M University, The University of Texas at Austin, and health-related institutions) are research expenditures minus state appropriated funds, institutional funds, and indirect cost. Estimated restricted research expenditures and data from institutions AFR must not be compared directly with restricted research expenditures collected for RDF and NRUF.
Source: THECB Accountability System

Federal and Private Research Expenditures per FTE Faculty
Definition: Federal and private research expenditures divided by the number of fall tenured/tenure-track full-time-equivalent faculty (ranks 1-5) with teaching responsibilities (01 and 02).
Source: THECB Accountability System

UNT System Board of Regents
Internal Audit Background Material
FY21 Q1

Appendix I – Recommendations Follow-up

Audit Title	Original Due Date	Revised Due Date	Recommendation
UNT System			
EIS Roles Based Access (2)	05/31/19	12/15/20	Document what constitutes segregation of duties (SOD) for EIS FS processes.
	05/31/19	12/15/20	Establish a procedure to evaluate the output of the SOD automated solution, and take appropriate action to mitigate or accept any conflicts identified.
UNT Dallas			
Residence Hall Key Card Access Audit (1)	09/30/19	03/31/21	Create a direct feed from EIS to populate users in the door access software system or train and establish procedures for the ID Center staff to manually populate users in the door access system with data that parallels EIS.
College of Law Business Process Audit (1)	02/15/20	01/04/21	Prepare and drill College of Law for emergency type events.
Student Fees (18)	09/01/20	12/01/20	Identify the students impacted by the seat deposit discrepancy.
	09/01/20	12/01/20	Ensure students who paid for a seat deposit and did not receive the credit in their account after full admission receive a refund.
	09/01/20	12/01/20	Review the existing reconciliation procedures for adequacy and implement the procedures.

Audit Title	Original Due Date	Revised Due Date	Recommendation
UNT Dallas			
Student Fees (18)	08/31/20	10/31/20	Develop a process to ensure Dean of college/school whose fund balance at year end is more than 10% provide a justification in compliance with the University Policy.
	08/31/20	10/31/20	Establish a procedure to ensure employees are aware of UNT Dallas Policy 7.023 based on need to know basis.
	08/31/20	10/31/20	Implement a process to monitor compliance.
	08/03/20	11/03/20	Review current processes and procedures to identify those that need to be documented or updated.
	09/01/20	12/01/20	Review current processes and procedures.
	09/01/20	12/01/20	Develop written processes and procedures to ensure policies, guidelines and regulations are followed and ensure consistency in business functions.
	09/01/20	01/31/20	Document the process for introduction of new fees such as Athletic Fee.
	09/01/20	01/31/20	Document the process to be followed if an existing fee is to be increased.

Appendix I - Recommendations Follow-Up

Audit Title	Original Due Date	Revised Due Date	Recommendation
			UNT Dallas
Student Fees (18)	09/01/20	01/31/20	Specify timeline, milestones and assign responsibilities for introduction of new fee.
	09/01/20	01/31/20	Specify timeline, milestones and assign responsibilities to individuals that are to be involved in the process if an existing fee is to be increased.
	09/01/20	01/31/20	Train and communicate the written process to staff.
	09/01/20	03/01/21	Ensure that PII is appropriately protected against inappropriate access and use in compliance with UNT System Information Security Users' Guide.
	09/01/20	03/01/21	Coordinate with Institutional Records Management to identify documents containing confidential information for disposal after storing the information through imaging system
	06/02/20	01/31/21	Develop procedures to help ensure all checks received at the point of collection are restrictively endorsed and date stamped
	06/02/20	01/31/21	Procure restrictive check stamps to be distributed to all other departments or areas that accept checks as directed by management.

Appendix II – Internal Audit Response & Action Plans

Gaps Identified by Protiviti	Recommended Actions Provided by Protiviti	Internal Audit Response	Internal Audit Strategic Assessment	IPPF - Red Book	GAGAS - Yellow Book	Status: *Red - Not Started Yellow - In Progress Green - Complete*
The CAE does not have unrestricted access to all records. Specifically, the CAE has been refused access to UNTHSC Compliance investigations.	The CAE should work with the Board of Regents and the Chancellor to reinforce the necessity for IA to have unrestricted access to institutional records, as stated in the IA Charter.	There are no restricted access to institutional records. However, if this becomes a concern, the CAE will communicate concerns and collaborate with the Board of Regents and the Chancellor in order to obtain access.	X	X	X	
Approximately 33% of the 2020 Audit Plan was assigned as 'unallocated hours' intended for addressing emerging risks. In order to provide more transparency over the risk coverage of the audit plan before it is approved, IA should include more risk-based audits in the plan as a starting point. Adjustments to the plan, based on emerging risks, could still be made and communicated as required.	Unallocated hours should be limited to under 10% of total available hours in the annual audit plan to address emerging risks. The remaining hours should be assigned to audits based on the results of the IA risk assessment in coordination with other assurance providers and stakeholders.	There will be less than 10% of total available hours allocated in the FY21 annual audit plan and going forward to address unanticipated projects.	X	X		
A significant portion of hours budgeted for IT Audit are reserved as "unallocated" at the start of the year. While, these hours are typically used by IT auditors to support business process audits, the IA Plan does not provide full visibility over the coverage of IT risks	IA should increase the transparency of IT risk coverage included in the annual plan by providing more detail of the expected IT audit work to be performed during integrated audits and mapping back to IT risks.	Internal Audit will conduct an IT risk assessment where the ERM is used as the baseline. The transparency of IT risk coverage included in the annual plan will be provided with more detail of the expected IT audit work to be performed during integrated audits and mapping back to relevant IT risks.	X	X		
As there is no formal audit finding risk rating methodology, there is a lack of transparency and consistency around the risk ratings assigned to findings across audits.	A framework to determine the risk level of audit findings should be developed and applied consistently across all audit engagements. This will reduce the chance of inconsistent ratings being issued across audits and provide increased.	A risk level will be developed and applied consistently across all audit engagements and be included in the updated audit report template. Definition of Risks will entail Critical, High, Moderate and Low. All issues considered 'low' will not be included in the audit report.	X	X	X	

Gaps Identified by Protiviti	Recommended Actions Provided by Protiviti	Internal Audit Response	Internal Audit Strategic Assessment	IPPF - Red Book	GAGAS - Yellow Book	Status: Red - Not Started Yellow - In Progress Green - Complete
IA develops its annual audit plan based on the collection of quantitative and qualitative data. However, there is limited coordination with other assurance providers (including ERM and Compliance) in the development of the audit plan.	An IA strategy document should be prepared that clearly articulates the role of IA in providing assurance and advisory services in coordination with other assurance providers across the institution (including ERM and Compliance). This document should be prepared with support from the board, senior management, and other assurance providers.	Internal Audit will update the policy and procedures surrounding the annual audit plan guidance to collaborate efforts with the Compliance Office and ERM. This will be effective as of the FY21 Annual Audit Plan. The policies and procedures will be updated to include: 1. Reviewing completeness of the audit universe 2. Coordination of risk data with other risk assessment activities including Compliance and ERM.	X	X		
Although IA supports the external auditor to execute the financial audits, there is an opportunity to improve the financial risk assessment process and subsequent coverage of key financial reporting risks within the audit plan.	A more robust financial risk assessment process should be adopted to drive targeted audits of significant financial balances, transactions, and supporting operational and IT processes and systems.	Internal Audit will utilize a financial risk assessment tool which drive targeted audits of significant financial balances, transactions and supporting processes. This will be effective in the FY21 Annual Audit Plan.	X	X		
Based on stakeholder interviews, it is apparent that the relationships between the CAE and some members of senior management (especially within UNTHSC) mean that IA is not totally free from conditions that may threaten its ability to carry out responsibilities in an unbiased manner.	The CAE has already delegated communications with UNTHSC senior management to the IA Senior Director overseeing that institution. However, a longer-term solution should be sought to re-build relationships between the CAE and senior management within UNTHSC.	The former CAE resigned and the Chancellor appointed Sheba Joyner as the Interim CAE effective May 29, 2020.		X	X	

Gaps Identified by Protiviti	Recommended Actions Provided by Protiviti	Internal Audit Response	Internal Audit Strategic Assessment	IPPF - Red Book	GAGAS - Yellow Book	Status: *Red - Not Started Yellow - In Progress Green - Complete*
There is no evidence that the CAE has communicated the status of improvement initiatives resulting from internal or external periodic assessments. For example, recommendation 1311/I1 in this report was also a recommendation in the 2017 External Quality Assessment and the status of the resulting action has not been reported on.	The CAE should provide regular updates to the senior management and the board relating to results of the QAIP and resulting actions. The updates should also include details on how IA is performing against established performance indicators.	Internal Audit will develop, implement, and communicate the results of the Quality Assurance Improvement Program resulting from internal or external reviews action to Senior Management and the Board of Regents. This will also include details on how IA is performing against established performance indicators. This will be effective in the August 2020 Board Meeting	X	X	X	
As it relates to internal assessments, the QAIP policy clearly defines ongoing monitoring, but it does not define the nature of periodic self assessments.	The QAIP policy should specifically define the nature of periodic assessments.	Internal Audit Policy & Procedures will be updated to include a Quality Assurance Improvement Program. Furthermore, an auditor will be assigned to perform a quality assurance review and provide the CAE with results/recommendations.		X	X	
The high-level scope and the rationale for conducting the audit (e.g. rotating frequency based on assessed level of risk, recent changes to business processes or systems, or requested by management) should be included within the audit announcement letters to stakeholders.	None provided	The audit notification letter will include the high-level scope and the rationale for conducting the audit (e.g. rotating frequency based on assessed level of risk, recent changes to business processes or systems, or requested by management).		X		

Gaps Identified by Protiviti	Recommended Actions Provided by Protiviti	Internal Audit Response	Internal Audit Strategic Assessment	IPPF - Red Book	GAGAS - Yellow Book	Status: *Red - Not Started Yellow - In Progress Green - Complete*
Over 90% of the FY20 plan consists of assurance audits that are focused on the 'rear view'. In addition, the general perception from management was that audits were not strategic and offered limited additional value beyond basic assurance. The theme of this observation was also identified in the 2017 External Quality Assessment.	To improve IA's reputation as a value-added partner within the institution, IA should allocate at least 20% of the annual plan to advisory/consulting projects focused on emerging risks, significant projects and improving processes efficiency. IA should also develop a strategic plan to articulation how IA adds value to the institution, in alignment with it goals and strategies.	A strategic plan will be developed to align with goals and strategies. In addition, the annual audit plan will allocate at least 20% of the total hours to advisory/consulting projects focused on emerging risks, management's significant initiatives, and improving processes efficiency within the department. This will be effective in the FY21 annual audit plan.

Internal Audit will change the risk/control framework to understand and identify the types of risk an institution is willing to assume within its risk capacity to achieve its strategic objectives and business plan. In order to move toward this new framework, training and workshops will be provided to staff.

Furthermore, a framework with be developed in collaboration with OGC and the Institutional Chief Compliance Officers surrounding Fraud Investigations, where IA will generally review material allegations (i.e. based on amount and/or level). | X | X | | |
| Feedback from interviews supported our analysis that audit reports were not clear and concise in bringing to attention the most critical aspects of the report. | A concise Executive Summary should be designed and added to audit reports to quickly bring attention to the most important results from the audit. | The internal audit report template will be updated to include a brief Executive Summary that articulates the audit scope, results and risk exposure to the institution. | X | X | | |
| Due to the co-sourcing model in place, the IA Charter should include Internal Audit's responsibility to oversee any assurance services provided by 3rd parties. | None provided | Internal Audit Charter will be updated to include IA's responsibility to oversee any assurance services provided by 3rd party | | X | | |

Gaps Identified by Protiviti	Recommended Actions Provided by Protiviti	Internal Audit Response	Internal Audit Strategic Assessment	IPPF - Red Book	GAGAS - Yellow Book	Status: Red - Not Started Yellow - In Progress Green - Complete
Implement key performance indicators to measure the IA's efficiency and effectiveness in planning, process, management, skills, and hiring and retention. Examples include, experience and skills of IA team members, average execution time for each audit phase, actual vs. planned hours, etc. The theme of this observation was also identified in the 2017 External Quality Assessment.	IA should monitor and regularly report to senior management and the board on indicators that measure the function's efficiency and effectiveness.	Internal Audit will implement key performance indicators to measure IA's efficiency and effectiveness. The results will be regularly reported to the Chancellor and the Board of Regents. KPI's will be identified in the following categories: 1. Effectiveness & Efficiency 2. Quality 3. Sustainability 4. Management	X	X		
Increased rigor should be put in place to develop and work within audits budgets. Across the 35 audits completed in FY19, the audit budget was exceeded by approximately 30% on average. The total overage related to FY19 audits was approximately 3,045 hours. Planned 'unallocated' hours (to address emerging risks) totaled 1,937, meaning that overages represented over 150% of the unallocated hours.	None provided	Performance goals/metrics will be put in place with the Director and In-charge for audits to be completed timely.		X		

Gaps Identified by Protiviti	Recommended Actions Provided by Protiviti	Internal Audit Response	Internal Audit Strategic Assessment	IPPF - Red Book	GAGAS - Yellow Book	Status: *Red - Not Started Yellow - In Progress Green - Complete*
•IA Senior Leadership works to enhance key organizational relationships through quarterly meetings with the Presidents, CFOs and Cabinets at each institution. •58% of management stakeholders interviewed held a negative view of the CAE. However, 19% held a negative view of the overall IA function. •16% of management stakeholders described IA as a value adding function. 72% described IA as having more of a 'check the box' or 'gotcha' approach to auditing.	The CAE and management should work to build effective working relationships across the institution. IA should facilitate improved knowledge sharing across the institution outside of the audit reporting process by regularly communicating leading practices and views on emerging risks.	The CAE will be transparent with Sr. Management to build an effective working relationship across the institution. IA will regularly communicate views on emerging risk to management, understand risk appetite as well as obtain the status of initiatives. Furthermore, the website for the Internal Audit department will provide links to resources for management to utilize (e.g. institutional compliance programs, ACUA, IIA, external guidance reference, etc.).	X	X	X	
Formal performance reviews are completed annually for all IA team members. Informal mid year touch points with IA staff are completed by the Senior Directors.	To align with industry benchmarks, IA's IT Audit capacity should be increased either through hiring, re training existing staff, or through utilization of third party services, from 5% to at least 10 -15% of planned hours.	Internal Audit's IT Audit capacity will be increased through the utilization of a third party service.	X			

Gaps Identified by Protiviti	Recommended Actions Provided by Protiviti	Internal Audit Response	Internal Audit Strategic Assessment	IPPF - Red Book	GAGAS - Yellow Book	Status: Red - Not Started Yellow - In Progress Green - Complete
Through interviews with IA, senior management, Compliance, and the board, it is clear there is no shared view of IA's role in providing assurance in coordination with the other institutional assurance functions. The theme of this observation was also identified in the 2017 External Quality Assessment.	IA should define and communicate a clear vision and strategy for the coordination of assurance activities across the institution. This coordination strategy should be agreed upon with senior management, the Chancellor and the Board of Regents.	Vision and strategy for the coordination of audit activities will be communicated, feedback/agreement will be obtained from Senior Management, Chancellor and the Board of Regents. Then the vision/strategy will be clearly communicated to all institutions.	X	X		
There is no consistent process to assess and document the competence, qualifications, and independence of external specialists assisting the engagement team on audit engagements.	A co-sourcing checklist that leverages GAGAS interpretive guidance, should be utilized to facilitate a more robust evaluation of the competence, qualifications, and independence of specialists assisting the engagement team.	A co-sourcing checklist will be developed and utilized which leverages GAGAS interpretive guidance.			X	
As it relates to external peer reviews, the QAIP policy clearly defines requirements outlined in section 5.60 and 5.84. However, assessment against GAGAS was not included in the scope of the 2017 peer review.	A peer review process should be implemented that ensures all GAGAS requirements including the items below: •Assessment of peer review risk •Peer review report ratings •Availability of the peer review report to the public •Peer review scope •Peer review intervals (every 3 years) •Written agreement for the peer review •Peer review team make-up •Report content •The audit team's response to the peer review report.	Going forward (starting 2020), all external peer reviews will ensure the GAGAS requirements in section 5.60 and 5.84 are implemented: •Assessment of peer review risk •Peer review report ratings •Availability of the peer review report to the public •Peer review scope •Peer review intervals (every 3 years) •Written agreement for the peer review •Peer review team make-up •Report content •The audit team's response to the peer review report.			X	

Gaps Identified by Protiviti	Recommended Actions Provided by Protiviti	Internal Audit Response	Internal Audit Strategic Assessment	IPPF - Red Book	GAGAS - Yellow Book	Status: *Red - Not Started Yellow - In Progress Green - Complete*
Although IA has the capability to track time in TeamMate, there is insufficient tracking and analysis of time to enable the identification of inefficiencies, better explain audit overages and/or apply learnings from audit efforts into future audit plans.	A monthly process to reconcile recorded time tracking data from TeamMate to planned audit budgets should be implemented by IA leadership.	A monthly process will be put in place by Internal Audit leadership to reconcile recorded time data from Team Mate to the planned audit budget.	X			
IA team members are required to upload their CPE training certificates to the UNTS IA Annual CPE tracking file. Per review of the file, it was noted that not all team members were obtaining or recording all required 40 CPE hours each year. Further, there is no evidence that the IA function collectively completes, and tracks, continued professional education requirements in accordance with GAGAS.	IA should establish a process to centrally collect and monitor CPE completion records of IA team members in accordance with IIA and GAGAS requirements.	Government requirement training of 24 hours will be provided annually to all audit staff. All staff will be required to update the CPE tracking file and the Internal Audit leadership team will be required to monitor the file.		X	X	
IA interview feedback included comments that there is insufficient collaboration and knowledge sharing between the functional teams. There is also limited employee recognition activity taking place within the department.	Implement a 'pool' structure for the placement of staff auditors underneath the IA management team. This will help to build the knowledge of the team across each of the institutions and increase camaraderie, work satisfaction, and knowledge sharing.	Internal Audit will implement a 'pool' structure for the placement of staff auditors underneath the Internal Audit management team to help build the knowledge of the team across each of the institutions and increase camaraderie, work satisfaction, and knowledge sharing. Furthermore, Internal Audit will develop and implement a formal recognition program for staff.	X	X		

Gaps Identified by Protiviti	Recommended Actions Provided by Protiviti	Internal Audit Response	Internal Audit Strategic Assessment	IPPF - Red Book	GAGAS - Yellow Book	Status: Red - Not Started Yellow - In Progress Green - Complete
To enhance the planning audit process, IA should implement an Audit Planning Memo that summarizes key audit planning and scoping considerations (e.g. objectives, risks, regulatory considerations, legal proceedings, prior audit findings, IT systems, recent changes to business processes etc.) . The Audit Planning Memo should be reviewed and approved prior to the audit fieldwork commencing.	None provided	An audit planning memo will be implemented to summarize key audit planning and scoping considerations (i.e. objectives, risks, regulatory considerations, legal proceedings, prior audit findings, IT systems, recent changes to business processes etc.)		X	X	🟩
There is no consistent process to make use of data or technology-based audit techniques as part of audit planning and/or execution activities.	A strategy and roadmap to embed dynamic risk assessment, data analytics and continuous monitoring into the audit plan should be prepared.	To perform dynamic risk assessment (which is leveraging data and technology to continuously monitor risks and trends which leads to more precise audits and enhanced management of valuable Internal Audit resources), a co-sourcing model will be utilized with a third party service.	X	X		🟨
There is a history of IA resources moving into operational roles within the institution. To expand on this, IA could establish a formal rotational program to help facilitate more diverse career paths for members of the team and enhance its reputation across the institution.	In partnership with stakeholders across the institution, IA should establish a formal rotational program to help facilitate more diverse career paths for members of the IA team and enhance its reputation across the institution.	Internal Audit will work with other service department (e.g. Finance and IT) to implement a rotational program.	X	X		🟨
IA's sample testing approach is over-reliant on time-consuming, manual document reviews. IA should leverage advanced technologies (e.g. including data analytics and Robotic Process Automation) to increase testing efficiency and allow more efficient coverage of audit populations.	IA should leverage available data sources (e.g. EIS, Concur) to help UNTS establish more continuous monitoring programs to provide ongoing coverage of risks and more timely insights into control effectiveness .	Internal Audit will leverage available data sources (i.e. Concur and PeopleSoft) to conduct data analytics for continuous auditing/continuous monitoring to provide more timely risk and controls insights. Furthermore, the team will be trained on IDEA in order to perform data analytics on projects.	X	X		🟥

Background Report

Committee: Audit & Finance

Date Filed: November 2, 2020

Title: UNT System Consolidated Quarterly Compliance Report June 2020 through August 2020

Background:

This report presents the quarterly compliance program activities for the University of North Texas System, University of North Texas, University of North Texas Health Science Center and the University of North Texas at Dallas from June 1, 2020 through August 31, 2020. Regular reporting of compliance program content and operations to the UNT System Board of Regents is required by the United States Sentencing Commission's Federal Guidelines §8B2.1(b)(2)(A).

This quarterly report has been consolidated to reflect the compliance activities for all UNT System components. This report reflects the actions that management and each compliance function has taken to manage their highest compliance risks.

Financial Analysis/History:

This is a report item only.

Dan Tenney

Digitally signed by Dan Tenney
Date: 2020.11.04 16:00:19 -06'00'

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Alan Stucky

Digitally signed by Alan Stucky
Date: 2020.11.06 09:48:07 -06'00'

Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only.

Submitted by:

_____
Tim Willette
UNT System Chief Compliance Officer

Ninette Caruso Digitally signed by Ninette
Caruso
Date: 2020.11.04 14:04:17
-06'00'
_____
Chief Audit Executive

Lesa B. Roe Digitally signed by
Lesa B. Roe
Date: 2020.11.06
16:12:52 -06'00'
_____
Chancellor

Attachments Filed Electronically:

- UNT System Consolidated Quarterly Compliance Report: June 2020 – August 2020

OFFICE OF INSTITUTIONAL COMPLIANCE
QUARTERLY COMPLIANCE REPORT
FY20 Q4

SUBMITTED BY
TIM WILLETTE
CHIEF COMPLIANCE OFFICER
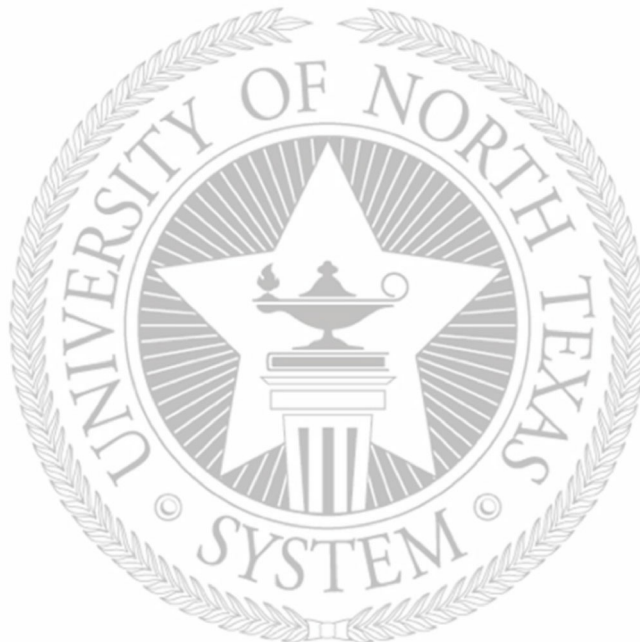
BOARD OF REGENTS MEETING
NOVEMBER 19TH & 20TH, 2020

Unless Otherwise Noted: Activities reflected are as of August 31st, 2020

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Introduction

The Office of Institutional Compliance (OIC) at the University of North Texas (UNT) System Administration functions to assist in regulatory oversight, instituting a compliance program that fosters a culture of ethical, lawful, and responsible conduct of every employee. To that end; the OIC identifies, assesses, and monitors a wide range of existing and emerging compliance risks. Working closely with leadership is critical, requiring the Chief Compliance Officer (CCO) to actively engage each of the organizational leaders serving on the Chancellor's Cabinet, as well as key stakeholders at each of the three institutions. The organizational structure of the UNT System Administration Compliance and Integrity Program (CIP) is provided in Appendix A.

Executive Summary

Each Chief Compliance Officer (CCO) reports to the Board of Regents (Board), at a minimum, quarterly. These reports update Board members on the effectiveness of the CIP at each of the institutions, as well as the unique compliance concerns each address. This report summarizes key compliance activities that have taken place during the fourth quarter (Q4) of Fiscal Year 2020 (FY20) at UNT System Administration. It is divided into six sections with one appendix.

- Introduction
- Executive Summary
- Compliance Integrity Program
- FY20 Q4 Compliance Risk Work Plan (CRWP) Progress
- FY20 Summary of Investigational Activities
- Emerging Risks

Compliance & Integrity Program

The OIC at UNT System Administration is responsible for maintaining an effective CIP that includes, but is not limited to: 1) serving as a resource to address compliance concerns and communicate emerging risks; 2) facilitating the identification, prioritization, and mitigation of compliance risks; 3) assisting in determining risk mitigation strategies and how to measure their effectiveness; 4) continuously monitoring compliance requirements of applicable external authorities and periodically reviewing Regents rules and System regulations and policies; 5) assisting in identifying, assessing, and monitoring training requirements; and 6) pro-actively engaging leadership in post-incident reviews to determine the need to implement corrective actions. The primary objective of the CIP is to foster a culture of collaborative compliance. The CCO is responsible for managing and overseeing the UNT System Administration CIP.

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During FY20 Q4, the OIC focused on identifying, assessing, and mitigating compliance risks brought about by the COVID-19 pandemic. In quickly recognizing that almost all operations would need to be conducted remotely--since mid-March of 2020, the Chancellor has instituted briefings with members of the Cabinet, and-as needed-key stakeholders. These briefings have served to keep members of the Cabinet informed of emerging federal, state, and local directives in response to the evolving impact of the COVID-19 pandemic. Throughout this reporting period, the OIC, per the guidance provided in UNT System Regulation 02.1000; *Compliance and Integrity Program*, has been involved in supporting the efforts of leadership to continue operations in support of the mission, while responding to a host of federal, state, and local mandates, as well as the concerns of employees and the community as a whole. Referencing the seven Federal Sentencing Guideline Objectives (FSGOs) listed below, the following efforts have served in support of the mission of the University.

- **Active Oversight**
  The OIC strives to actively engage leadership in promoting a culture of compliance throughout all of UNT System Administration. Meeting weekly, the Chancellor's Cabinet actively engages in identifying, communicating, and assessing emerging risks. These meetings may include periodic discussions touching on key elements of the CIP, as well as the annual CRWP. Quarterly, the Chancellor's Cabinet, Chancellor's Council, and the Board of Regents, are provided updates of the annual CRWP, along with emerging compliance concerns. Clearly over the last two reporting periods, *few events have ever created the range and breadth of issues with compliance implications as has the dynamics of the COVID-19 pandemic. The Chancellor and her leadership team have responded with "Daily Tags" that serve to coordinate collaborative responses to emerging risks brought about by the evolving impact of the COVID-19 pandemic. These daily meetings have brought to the forefront emerging local, state, and federal directives requiring informed decisions that must consider a variety of compliance concerns. Additionally, during this reporting quarter, the Chancellor, institution presidents, and other system-wide leaders have met with Board of Regents members on a routine basis. These meetings have been invaluable in helping members of the entire UNT World, from students to faculty to staff to community partners, feel that leadership is actively engaged in actively overseeing the mission of the University, championing innovative solutions and supporting initiatives that are founded on ethical principles.* The commitment to fostering a culture of compliance remains pervasive throughout all UNT System Administration. The OIC is confident that leadership continues to recognize their key role in an effective CIP.

- **Policies, Standards, and Code of Conduct**
  UNT System Administration is committed to implementing and maintaining rules, regulations, and policies that facilitate the detection and prevention of unethical and illegal conduct throughout the UNT System. The rules, regulations, and policies promote integrity, principled behavior, and compliance with federal, state, and local regulations, Regents rules, System regulations, and the standards of all applicable accrediting bodies. ***During FY20 Q4, all System Administration regulations and policies have been entered into the new policy management platform--Policy Tech. The new platform has yet to go live, as processes and procedures continue to be refined. Additionally, several System Administration regulations and policies have been selected for review. This has led to several existing policies being updated and new policies being drafted. A number of these revised and new policies were in response to the COVID-19 pandemic. During this fourth quarter, the System Administration Policy Manager and the CCO have routinely met to share more about Policy Tech.***

- **Education and Training**
  All UNT System Administration employees must successfully complete training related to the CIP, as well as compliance elements that are key in the effective conduct of their position. Additionally, all UNT World employees must successfully complete training and be reminded twice a year of the ways to report suspected misconduct. ***During this FY20 Q4, employees completed two mandated training modules directly related to the COVID-19 pandemic. A review of System Administration CIP training has been identified as a risk focus area in the institutional FY21 CRWP.***

- **Open Communications**
  All UNT System Administration employees must not only be aware of, but also understand the rules that govern their respective roles and the values underpinning UNT World. Stakeholders, both, internal and external, need assurances that UNT System Administration is committed to ethical and responsible behavior. Communication is key to a culture of compliance. ***During FY20 Q4, members of the UNT System Administration community were notified of training requirements, provided daily COVID-19 pandemic updates, and encouraged to tap into a host of resources to address concerns about working remotely and practicing safe distancing. The OIC continues to work closely with Communications to provide timely compliance information.***

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- **Monitoring and Auditing**

  UNT System Administration is committed to continuous monitoring by implementing internal controls that allow for early detection and remediation of non-compliance within an organization. Audit activities serve to help ensure that operational management has in place internal controls that do not improperly bias the assessment of business processes. ***During FY20 Q4, the interim Chief Audit Executive met on several occasions with each institutional CCO to discuss:***
  - ***the status of audits, focusing on the progress of agreed-upon management actions resulting from recommendations contained in prior audits reports;***
  - ***emerging risks impacting operations;***
  - ***the risk assessment process conducted by Internal Audit in preparing the proposed annual Internal Audit Work Plan to be submitted for Board approval;***
  - ***any investigations in which Internal Audit provided support; and***
  - ***current and upcoming engagements by, both, private and public enterprises.***

  The OIC continues to work closely with key stakeholders at System Administration to assist in successfully addressing audit findings and recommendations in a timely and thorough manner.

- **Enforcement Tools**

  UNT System Administration, through the CIP, incorporates measures that help ensure employees understand the consequences of engaging in unethical behavior or participating in non-compliant activities. This includes procedures for enforcing and disciplining employees who violate compliance standards or fail to report non-compliant activities. Disciplinary provisions equitably enforced are critical to the credibility and integrity of the CIP. A summary of investigational activity for FY20 is provided in this report. ***A review of investigation processes has been identified as an on-going risk focus area to be included in the campus FY21 CRWP. During FY20 Q4, a number of areas were reviewed, including the need to assess and, as applicable, refine key components of the CIP.***

- **Responsive Initiatives**

  Keeping in mind an effective compliance program should be scalable, affordable, feasible, and enforceable, the OIC evaluates the effectiveness of its CIP and the seven FSGOs on a regular basis. This evaluation also examines emerging compliance challenges. Providing information to leadership that is relevant and timely is an on-going concern as the OIC continues its efforts to identify and communicate emerging compliance concerns to not only key stakeholders, but all UNT System Administration employees.

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During the last two reporting periods, a number of areas of the CIP were reviewed to assess the need to incorporate new internal controls or enhance existing internal controls. The COVID-19 pandemic has served as a catalyst toward expediting the reviews. *During FY20 Q4, in reviewing a number of the areas, efforts are underway to refine key components of the CIP involving responsive initiatives.*

CRWP FY20 Q4 Progress
Risk Focus Area Updates

- ## Allegations/Whistleblowers

Risk Focus Area:	Allegations/Whistleblowers				
Commitment & Focus:	Verify allegations are being processed in accordance with applicable federal and state regulations, as well as applicable Regental and system-wide guidance. Verify System Administration has in place programs to provide staff the means to report concerns without fear of retaliation.				
			Progress		
Outcome Metrics/Tracking Indicators		Q1	Q2	Q3	Q4
1. Review grievance procedures and processes for addressing discrimination concerns.					
2. Title IX: Review policy and adjudication frameworks and implement local changes, as needed.					
3. Review policies, procedures, protocols, and best practices for whistleblower complaints.					
4. Review current complaint processes to assess whether investigations are thorough, complete, timely, and fair.					

- ## Emergency Management/Business Continuity Planning

Risk Focus Area:	Emergency Management/Business Continuity Planning				
Commitment & Focus:	Provide leadership with educational and informational opportunities to prepare in effectively responding to emergencies. Draft and implement business continuity plans to build and maintain the UNT Dallas Contingencies of Operations (COOP) for submission to the State Office of Risk Management (SORM).				
			Progress		
Outcome Metrics/Tracking Indicators		Q1	Q2	Q3	Q4
1. Review, update, and execute Emergency Management Plan.					
2. Draft and implement a plan to build and maintain System COOP for submission to SORM.					

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• Physical Infrastructure/Conditions & Maintenance

Risk Focus Area:	Physical Infrastructure/Conditions & Maintenance
Commitment & Focus:	Verify UNT System Administration has effective processes and decision support methods in place to address prioritization and impact on facilities maintenance, including new construction and renovations.

	Progress			
Outcome Metrics/Tracking Indicators	Q1	Q2	Q3	Q4
• Review and assess current protocols, decision support methods, and metrics that address prioritization of physical infrastructure, including maintenance requirements that support on-going and emerging operational requirements, as well as emerging business development opportunities.				

• Policy Management Initiative/Updates

Risk Focus Area:	Policy Management
Commitment & Focus:	System Administration and each institution must have in place policies and procedures that comply with federal and state laws and regulations and provide guidance to employees. The system developed to implement these policies must be clear and efficient.

	Progress			
Outcome Metrics/Tracking Indicators	Q1	Q2	Q3	Q4

• Promote an active culture of compliance in accordance with the CIP, System Administration is:
  a. **updating policy on policies.**
  b. drafting standard review protocol.
  c. **drafting standard policy template.**
  d. developing and executing a comprehensive review of regulations and policies.
  e. **purchasing and installing new policy management system.**
  f. reviewing and revising website resources to enhance accessibility to include links to other resources.				

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FY20 Summary of Investigative Activities

Anonymous/Identified	Quarters				FY20	
Type	Q1	Q2	Q3	Q4	Total	%
Anonymous	6	5	5	0	*16*	*84%*
Identified	2	0	1	0	*3*	*16%*

Intake Method	Quarters				FY20	
Type	Q1	Q2	Q3	Q4	Total	%
Trust Line	2	5	5	0	*12*	*63%*
Other	6	0	1	0	*7*	*37%*

Primary Issue	Quarters				FY20	
Type	Q1	Q2	Q3	Q4	Total	%
Discrimination (In General)	4	0	3	0	*7*	*29%*
Safety (Work)	0	2	3	0	*5*	*21%*
Employee Misconduct	1	0	0	0	*1*	*4%*
Misuse of Resources	1	1	0	0	*2*	*8%*
Retaliation	0	0	0	0	*0*	*0%*
Other	2	2	0	0	*4*	*17%*

Status	Quarters				FY20	
Type	Q1	Q2	Q3	Q4	Total	%
Closed	8	5	6	0	*19*	*100%*
Open	0	0	0	0	*0*	*0%*

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Emerging Risks
Assessing the Impact of COVID-19 Moving Forward

In drafting the FY21 CRWP, UNT System Administration must remain vigilant and monitor for emerging risks brought to bear by the COVID-19 pandemic. Below provides an overview of the process and the mapping of risks for the FY21 CRWP.

Compliance Risk Assessment Process

Compliance Heat Map

Appendix A:
Compliance & Integrity Program (CIP) Organizational Overview

UNT System Administraton Compliance & Integrity Program (2020)			
System Administration Oversight and Accountability **Chancellor Lesa Roe**			
System Administration Chief Compliance Officer Tim Willette			
Chancellor's Cabinet/ **Institutional Executive Compliance Committee**			
Rosemary Haggett, VC-Academic Affairs & Student Success	Dan Tenney, VC-Finance/Chief Financial Officer		Steve Maruszewski, VC-Strategic Infrastructure
Dan Tenney (Interim), VC-OE/Chief Human Capital Officer	Jack Morton, VC-Govt Relations & Policy Operations		Alan Stucky, VC-General Counsel
Chris McCoy, Chief Information Officer	Ninette Caruso, Chief Audit Executive	Paul Corliss, Chief Communications Officer	Tim Willette, Chief Compliance Officer
Compliance Coordinating Committee(s)			
Employee Training & Development	Monitoring & Auditing		Investigations & Reporting
Principles of Community/Code of Conduct/Policies & Procedures/Standards			
Day-to-Day Operations/Preventive & Corrective Efforts/Works In Progress/Emerging Concerns			

Auditing Controls
Auditing
Responsibilities

Operating Controls
Employee
Responsibilities

Federal Sentencing Guidelines
1. Active Oversight
2. Policies, Standards, & Code of Conduct
3. Education & Training
4. Open Communications
5. Monitoring & Metrics
6. Enforcement Tools
7. Responsive Approaches

Oversight Controls
Compliance
Responsibilities

Monitoring Controls
Supervisory
Responsibilities

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UNT

UNIVERSITY OF NORTH TEXAS®

UNIVERSITY COMPLIANCE AND ETHICS

QUARTERLY COMPLIANCE REPORT

4ᵀᴴ QUARTER FY20

SUBMITTED BY

CLAY SIMMONS
CHIEF COMPLIANCE OFFICER

OVERVIEW

FY2020 Compliance Workplan Projects and Deliverables	Target
Implement required training for all employees through Bridge LMS	Q2
Develop metrics that effectively measure key aspects of the compliance and ethics program	**Q4**
Develop tool for reporting CEP metrics to ECC and Board	**Q4**
Complete Ethics and Compliance training module	**Q4**
Work with HR to develop training module on frequent compliance-related management issues (e.g. FMLA, ADA, etc.)	**Q4**
Engage UBSC in internal marketing campaign for trust line and compliance program, including revisions/additions to website	**Q4**
Revise all UCE policies and support other offices in at least 3 major policy revisions	**Q4**
Conduct and complete annual risk assessment	Q3

Not started	On time	Delayed	Missed Target	Complete

INTRODUCTION

In the fourth quarter of the 2020 fiscal year, many activities that University Compliance and Ethics ("UCE") normally conduct were put aside to address topics related to the COVID-19 pandemic. Our main efforts during the quarter included participating in teams that created COVID safety guidelines for UNT, leading the effort to create safety training modules for students and employees, and participating in various groups around safety, research, leadership, and communications.

All delayed compliance workplan projects will be continued and completed in the next fiscal year.

EXECUTIVE SUMMARY

- UCE continued to see decreases in Trust Line calls this quarter which is attributed to the move to remote work by most of the workforce due to the COVID-19 pandemic.

- Compliance-owned policy review and development was delayed due to UCE participation in COVID-19 planning and response

- A HIPAA compliance review of UNT covered components is ongoing and will be completed in the first quarter of FY21.

- We have completed our annual Compliance Risk Assessment for FY2021 and presented the new risk areas to the university's Executive Compliance Committee. The new risk items will be presented to the Board at the November meeting.

- Other compliance program enhancements have been delayed to account for COVID-19 response activities.

COMPLIANCE PROGRAM

Policies and Procedures

University Compliance and Ethics (UCE) continued to maintain and track policy exceptions necessitated by the university's response to COVID-19. One policy exception regarding managerial approval of work from home requests was rescinded to return UNT to the original process.

One major deliverable for UCE this year was to revise all UCE-owned policies. UCE was not able to revise UCE-owned policies this year due primarily to COVID-19 work. Additionally, some policy revisions may be delayed as we wait for System Office of General Counsel to complete its review of amendments to the System Compliance and Integrity Program Regulation.

Compliance Officer and Compliance Committee

The Chief Compliance Officer spent most of the 4th Quarter working on COVID-19 related issues. In addition to tracking and advising on policy exceptions as mentioned above, the CCO spent a significant amount of time on various training and administrative tasks related to returning to in-person classes and work. The primary work consisted of participating in three major committees dedicated to returning to in-person activities: the Safety and Incident Management (SIM) and Research Advisory Groups, and the Advisory Group Leads committee. As part of the SIM, the CCO led the effort to develop and publish university-wide COVID-19 safety training for all employees and students. This effort alone consumed most of June and July. The remainder of the

quarter was spent reviewing and revising policy decisions and plans for reopening various university offices and activities, and developing reporting mechanisms and communications for the university community.

Education and Training

UCE originally planned to complete a new Ethics and Compliance module by the end of the fiscal year. This effort was delayed by the COVID-19 pandemic response. Instead, UCE developed training for all students and employees related to COVID-19 safety, covering topics such as personal protective equipment, social distancing, symptom recognition, how to report COVID symptoms or diagnoses, and related information. Training for employees was completed in late June and published on Bridge. Student training was completed in July and published on Canvas. Canvas was chosen for students due to restrictions on licensing for Bridge and for the familiarity students have with the Canvas environment. All UNT-developed training was provided to UNT-Dallas and UNT System for their employees and students under their branding.

Effective Communication/Trust Line

UCE received eight Trust Line calls/inquiries during the 4th quarter. This was a 27% decrease from the 3rd Quarter. Of the eight reports received, seven were closed and one remains under review with the appropriate unit. All compliance reports and inquiries were referred to the appropriate unit for investigation and consideration. Once reports are referred for investigation, UCE retains oversight of the investigation and obtains periodic updates from the investigatory unit until it is completed. All non-compliance reports received via the Trust Line were referred to the appropriate units for follow-up with the reporting party, if possible.

Auditing and Monitoring

UCE continued a review of all HIPAA covered components at UNT for compliance with UNT's Protected Health Information Privacy policy and the law itself. Surveys designed to gather information were sent to all Deans who may have HIPAA covered components in their portfolios and to identify additional possible covered components. Components who indicated possible HIPAA activities were then contacted directly by UCE to gather more information. UCE met with OGC to determine whether the components identified met the requirements for HIPAA coverage. UCE also gathered information from each component to review the privacy and security programs of each to ensure they met university standards. Final reviews are ongoing in this area. This project

may be delayed as the position charged with this effort was eliminated due to a reduction in force to meet budgetary shortfalls.

UCE continues to work closely with UNT Asset Protection on an Asset Protection review of inventory and P-card purchases.

Disciplinary Guidelines

No new information to report this quarter

Response and Corrective Action

UCE, along with Asset Protection, continued its effort to assist university units respond to and implement recommendations made by Internal Audit or other regulatory agencies.

FY20 RISK ASSESSMENT- Q4 PROGRESS

The University's response to the COVID-19 pandemic may require changes in risk priorities. Currently, UCE is shifting its work to attend to policy exceptions, business continuity, data protection, health and safety, ethics and culture, and other topics.

UCE completed the FY2021 Compliance Risk Assessment in the 3rd Quarter of 2020. The Risk Assessment was timed to allow UCE's input into UNT System Internal Audit's Risk Assessment, and we achieved that goal. The new Compliance Risk Assessment will be presented in the 1st Quarter 2021 Report.

Identified Risk	Q1	Q2	Q3	Q4
Accessibility of online programs				
Conflicts of interest & commitment				
Employee training				
Hazardous materials transportation and disposal				
Information technology systems confidentiality, integrity, and availability				
UNT programs involving minors				
Research compliance program				
Time and effort reporting				
Title IX compliance & prevention of sexual discrimination and violence				
University policies				

ADDITIONAL CAMPUS INFORMATION

A. COVID-19 Response

UCE has been heavily involved in the university's COVID-19 response, working with policy, safety, research, and athletics groups to modify work and learning environments on campus. This heavy volume of work resulted in UCE missing several program improvement goals for this fiscal year. Additionally, activities that involved partner units within the university for additional support or involvement, such as improving control functions in some risk areas, were delayed by the response. All delayed activities will be continued in FY 2021.

ASSOCIATED CHARTS/APPENDIX

Quarter Four Trust Line Reports

NUMBER OF REPORTS

1.5

1

0.5

0

Other Human Resource... | Alcohol / Drug Abuse | Ask a Question | Concern | Conflict of Interest | Discrimination or Harassment | Scientific Misconduct | Sexual Harassment

TOTAL REPORTS = 8

UNT Compliance and Ethics Program Maturity Continuum

Effectiveness

2019-2020

2020-2021

2021-2022

- Develop CEP metrics and reporting tool
- Determine baseline for CEP metrics
- Track and report CEP metrics

- Conduct quarterly ECC meetings; improve members' knowledge of compliance program; establish reporting rhythm
- Evaluate meeting effectiveness

- Implement required training for all employees using Bridge
- Continue establishment of comprehensive training program

- Improve visibility of the Trust Line and integrate compliance partners
- Integrate Trust Line into university culture and make iterative improvements as necessary

- Review policy amendment process and explore opportunities for improvements; work with partners to improve compliance policies across all portfolios

- Create compliance program communications plan
- Implement and improve compliance communications plan

- Conduct annual compliance risk assessments

QUARTERLY COMPLIANCE REPORT
FOURTH QUARTER FY2020

SUBMITTED BY

DESIREE RAMIREZ, CCEP, CHC
CHIEF COMPLIANCE AND INTEGRITY OFFICER

The COVID-19 pandemic may have a permanent impact on the way compliance and integrity programs operate. According to a *Compliance Week* survey, 76% of Chief Compliance Officers(CCO) think that the pandemic will have a permanent impact on the way their job is performed. So how should compliance officer prepare for the changes that are already here? While it is important for compliance officers to be informed of regulatory updates, cybersecurity, business continuity and risk, it is equally important that the CCO assist and maintain a strong ethical culture. Remote work and learning may create new risks areas when there is lack of interpersonal contact. Compliance resources such as the TrustLine, policies and learning management systems(LearnHSC) can easily help to ensure that an ethical culture continues to exists within the institution in addition to finding innovative way of engagement. Culture and values within the compliance program supports integrity; integrity drives the commitment to doing things right.

In addition to the COVID-19 pandemic, compliance officers have also played a role in diversity, equity and inclusion efforts in some form. As culture and value systems within institutions help to move the needle in inclusion practices and initiatives, CCOs have the responsibility for accountability of expected and appropriate behaviors. Compliance must ensure people are treated fairly and have a commitment to encourage fairness and empowerment- this is no different from other compliance and integrity initiatives.

The Compliance and Integrity Program at HSC wants our employee and students to participate in a commitment environment- one where every individual is committed beyond what is required to what is possible to achieve great things at HSC. A "commitment- thinking" culture creates a clear sense of why we do what we do at HSC, behaviors that create a "*want* to do" versus "*have* to do" attitude. HSC is continuing to move beyond the mindset of having employees and students comply because it is required but to a program where employees and student are committed to doing things right because *that's just what we do.*

COMPLIANCE WORKPLAN OVERVIEW

FY2020 Compliance Workplan Projects and Deliverables	
Create Policy and Procedure Strategy for campus	Q4
Evaluate, evidence and benchmark ethical culture and principled performance	Q4
Completion of Compliance Effectiveness Scorecard	Q4
Compliance Workplan Control Assessments	Q4
Launch Student Integrity Education	Q3
Develop Campus Re Entry Training	Q3

Not started	On time	Delayed	Will Miss Target	Complete

2

- Employees continued to complete their training with an average completion rate of 88% for the 4th quarter- a 10% increase from the 3rd quarter.
- There were 10 TrustLine calls this quarter; concerns/inquiries were a majority of the intake-approximately 30% of call for the quarter
- Routine audits were replaced with Telemedicine audits for this quarter in relation to CMS guidance during the pandemic.
- Campus engagement through a series of educational sessions- Mock Tales.
- Re Entry Training for student and employees returning to campus was at an 86% completion at the end of the quarter

COMPLIANCE PROGRAM

Policies and Procedures
Updated and revised policies will become effective November 1, 2020. The campus will be able to view old policies for 30 days to familiarize themselves with the changes. These policies will then be archived but still accessible to compliance personnel as well as the Office of General Counsel. Additional education on accessibility to the policy repository will be provided. We are currently working with NavexGlobal on creating analytics to access trends for when there is an increase in policy views.

Compliance Officer and Compliance Committee
Mr. Monte Cason, Deputy Compliance Officer, expanded his duties as the International Compliance Officer, formerly known as Export Control Officer. Since January, Monte has been working closely with the Division of Research & Innovation and other campus units to enhance our compliance efforts in the following areas:

1. Export Control
2. International Travel
3. Foreign Engagements
4. Restricted Parties

Monte will continue to initiate methods and measures to mitigate our foreign risks in order to keep HSC compliant with U.S. regulations and protect the institution from external threats as part of the Institutional Compliance and Integrity Program

Education and Training
New employees continued to complete their Integrity Education suite throughout the 4th quarter. Compliance and Integrity education for employees will launch in October. FERPA training has been added for all employees and additional HIPAA training for providers and staff at HSC Health. COVID-19 Reentry Training was required for all student and employees upon return to campus. Employees were asked to print their Certificate of Completion and provide to their supervisor. During the 4th quarter, 83% of employees completed their COVID-19 training.

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Student training was launched May 1-September 1, 2020. The completion rates were not optimal in comparison to the previous year during this time (approx. 80% completion) however, students did complete the Code of Culture and COVID-19 training at 90+%

Effective Communication/Trust Line
HSC received 10 **Trust Line calls/inquiries** during the 4th quarter. Only one call was related to COVID-19 which was addressed with changes and updates to the HSC Campus Reentry Plan. The TrustLine is currently being streamlined to ensure that callers can have better information on what and how to report their concerns. The TrustLine is also being updated to align with HSC brand changes *(please reference chart in appendix)*

Auditing and Monitoring

Focus audits are ongoing regarding telehealth services and resident billing during COVID-19. The Office of Institutional Compliance and Integrity assisted the clinical practice group in interpreting guidance from the Center for Medicare and Medicaid Services (CMS) regarding billing for telehealth and Residents. Under the Emergency Temporary Teaching Physician Regulations, CMS expanded the "Patients Over Paperwork" by providing guidance to Teaching Physician Facilities and enabling Residents to perform services through audio/video real-time communications technology. These services **do not** include surgical, high risk, interventional, or other complex procedures, services performed through an endoscope, and anesthesia services.

This temporary change allowed our providers to continue to educate our Residents in the clinical practice setting and assist them in the evaluation and management of patients utilizing telecommunication. Under Medicare guidelines, providers were not allowed to bill for supervision of Residents via telehealth. This change not only kept our patients safe, but it allowed continuation of care and no interruption in resident education

Disciplinary Guidelines
No new information to report this quarter. Disciplinary guidelines are adhered according to policy.

Response and Corrective Action
No new information to report this quarter. Response and corrective action are adhered according to policy.

CAMPUS ACTIVITIES

The Office of Institutional Compliance and Integrity to continues to stay engaged with the campus team even in a remote environment. In the 1st quarter, the Compliance Team conducted a series of "Speed-Dating" sessions where we invited the employees and students to get to answer a few questions in 3 minutes to assist the department in planning resources and continued engagement.

In July, the compliance team conducted a "Mock-Tales" session. This session invited the campus to join us remotely for these 1 hour sessions with their favorite snacks and "mocktail" while learning

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about a "day in the life" of a compliance team member on various topics. The topics covered included:

- A Culture of Compliance and Integrity- Looking a Cultural Archetypes
- Monitoring Changes with the Center for Medicare and Medicaid Services (CMS)
- Ethical Dilemmas- What Would You Do?
- Minors on Campus
- Conflict of Interest at the Bureau of Prisons (BOP)- A case study

The team received great feedback on the sessions and plan to provide more education and learning opportunities in this format

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FY20 RISK ASSESSMENT- Q4 PROGRESS

The Office of Institutional Compliance and Integrity completed the Control Assessment for all workplan areas identified for FY20. (see attachment)

The leadership of University of North Texas Health Science Center (HSC) is responsible to establish internal controls to keep their unit on course to help it achieve the mission and vision of HSC, to minimize risks, and to allow the institution to successfully deal with change. Internal controls are defined as activities undertaken to increase the likelihood of achieving management objectives in three areas:

- Efficiency and effectiveness of operations
- Reliability of reporting
- Compliance with laws and regulations

Some internal controls are established at the institutional level; others are established by unit/department management. To achieve success, management needs to:

(1) be knowledgeable about, and support, institutional controls, and

(2) implement practical and effective internal controls specific to the particular unit/department.

The Office of Institutional Compliance and Integrity utilizes the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Framework. The **COSO** model defines internal control as "a process effected by an entity's board of directors, management and other personnel designed to provide reasonable assurance of the achievement of objectives in the following categories:

1. **CONTROL ENVIRONMENT:** Department/Unit Culture- Philosophy, commitment to values, competency, responsibility, development

2. **RISK ASSESSMENT:** Impact to business objectives- strategic, financial, operational, compliance, reputation

3. **CONTROL ACTIVITIES:** Actions, supported by policies and procedures, that when carried out properly and timely, manage or reduce risk; Can be preventive or detective

4. **INFORMATION AND COMMUNICATION:** Identify and communicate pertinent information in a format and timeframe that enables people to carry out responsibilities

5. **MONITORING:** Ongoing, evaluation and reporting; effectively functioning

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Identified Risk	Q1	Q2	Q3	Q4
Background Checks	Green	Green	Green	Green
Campus Off boarding	Yellow	Green	Green	Green
Conflict of Interest (Outside Employment)	Green	Green	Green	Green
Export Control (International Compliance)	Yellow	Yellow	Green	Green
HIPAA/HITECH	Yellow	Green	Green	Green
Malware	Red	Yellow	Green	Green
Raffle Drawings	Green	Green	Green	Green
Unauthorized Access to Protected Institutional Data	Red	Yellow	Green	Green

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Integrity Education Completion- Fourth Quarter

	Active Shooter Awareness	Code of Conduct	Conflict of Interest	Harassment and Discrimination	HIPAA Privacy and Security	Protecting Minors on Campus	HSC Code of Culture
June	73%	87%	100%	80%	93%	92%	96%
July	72%	78%	100%	67%	82%	82%	88%
August	80%	78%	78%	61%	59%	59%	89%

June July August

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Issue Type Summary
FY20 Fourth Qtr
N=10

Outcome
FY20 Fourth Qtr
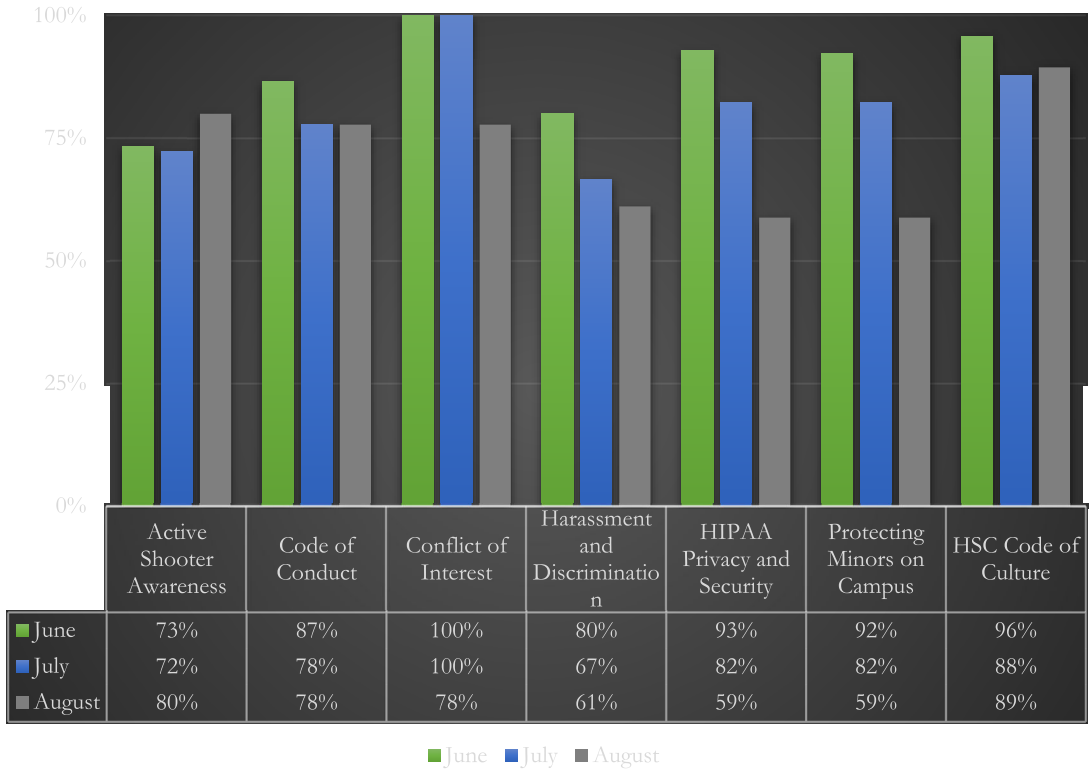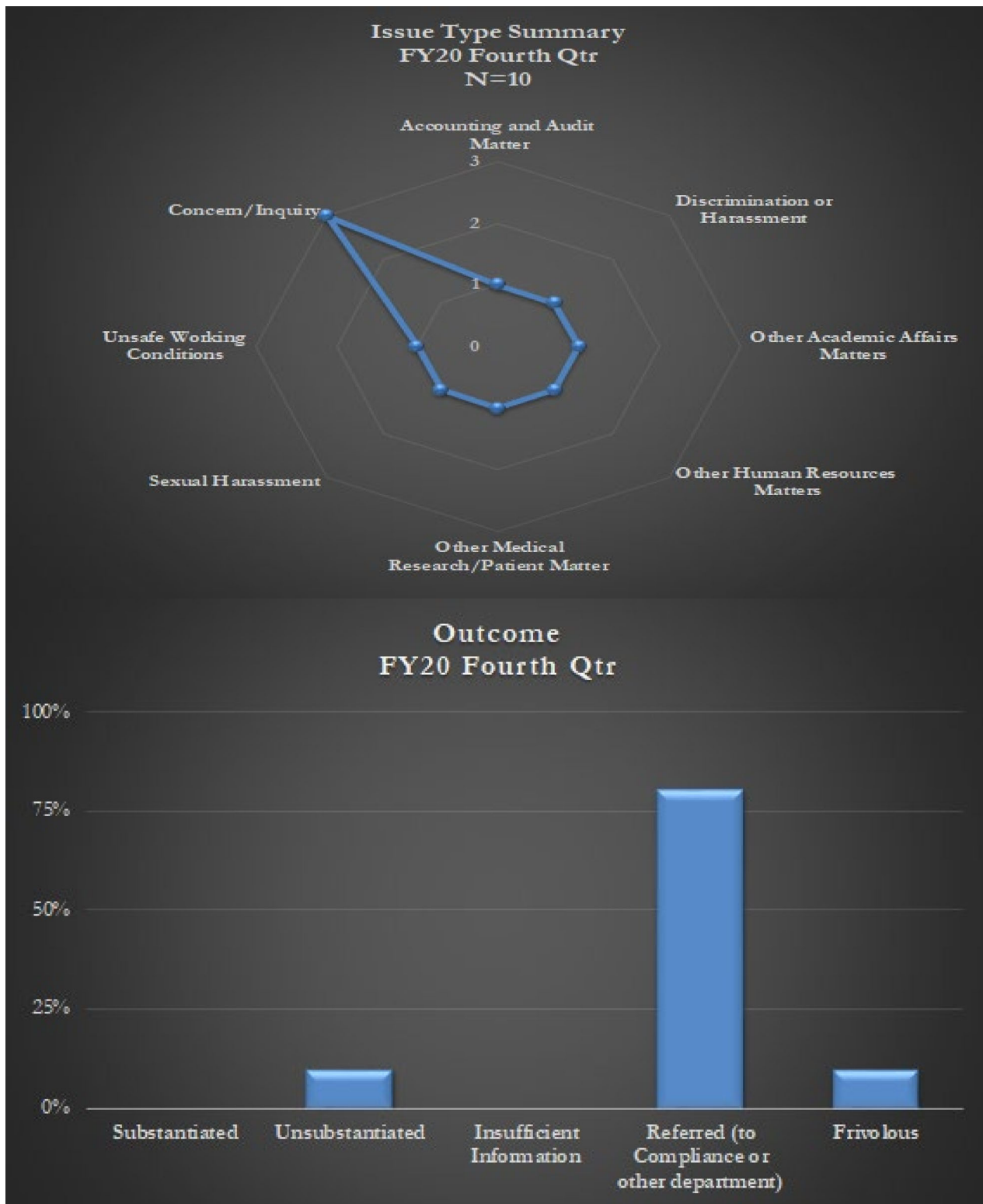
FY20 WorkPlan- Control Assessment Results

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	INHERENT RISK			EXISTING	RESIDUAL RISK		INHERENT RISK (Post-Assessment)			CONTROL ASSESSMENT		
	Consequence	Likelihood	Inherent Risk Rating	Controls Rating	Likelihood	Residual Risk Rating	Consequence	Likelihood	Inherent Risk Rating	Controls Rating	Likelihood	Residual Risk Rating
Background Checks	4. Major	3. Possible	high	Adequate	3. Possible	high	3. Moderate	2. Unlikely	medium	Adequate	2. Unlikely	medium
COI/Outside Employment & Activities	3. Moderate	4. Likely	high	Adequate	4. Likely	high	3. Moderate	3. Possible	medium	Adequate	3. Possible	medium
Export controls violation	4. Major	3. Possible	high	Inadequate	3. Possible	high	3. Moderate	3. Possible	high	Adequate	3. Possible	high
HIPAA and HITECH	4. Major	3. Possible	high	Adequate	3. Possible	high	4. Major	3. Possible	high	Adequate	3. Possible	high
Malicious code, malware or virus	4. Major	4. Likely	high	Adequate	3. Possible	high	4. Major	3. Possible	high	Excellent	2. Unlikely	medium
Offboarding	4. Major	3. Possible	high	Inadequate	4. Likely	high	4. Major	3. Possible	high	Adequate	4. Likely	high
Raffle Drawings	4. Major	3. Possible	high	Adequate	3. Possible	high	2. Minor	1. Rare	low	Excellent	1. Rare	low
Unauthorized Access to Protected	5. Critical	5. Almost certain	extreme	Adequate	3. Possible	high	5. Critical	3. Possible	high	Excellent	3. Possible	high

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UNT | DALLAS

UNIVERSITY OF NORTH TEXAS AT DALLAS

OFFICE OF INSTITUTIONAL COMPLIANCE
QUARTERLY COMPLIANCE REPORT
4TH QUARTER FY20

SUBMITTED BY
TIM WILLETTE

CHIEF COMPLIANCE OFFICER

BOARD OF REGENTS MEETING
NOVEMBER 19TH & 20TH, 2020

Unless Otherwise Noted: Activities reflected are as of August 31st, 2020

Introduction

The University of North Texas at Dallas (UNT Dallas) Office of Institutional Compliance (OIC) functions to provide regulatory oversight, as well as institute a compliance program that fosters a culture of ethical, lawful, and responsible conduct of every employee. To that end; the OIC identifies and analyzes a wide range of existing and emerging compliance risks. Working closely with key campus stakeholders is critical, requiring the Chief Compliance Officer (CCO) to partner with each of the organizational leaders serving on the President's Cabinet, as well as key stakeholders. The organizational structure of the UNT Dallas Compliance and Integrity Program (CIP) is provided in Appendix A.

Executive Summary

This quarterly report provides a summary and highlights of compliance activities that have taken place during the fourth quarter (Q4) of Fiscal Year 2020 (FY20) at UNT Dallas. It is divided into six sections.

- Introduction
- Executive Summary
- Compliance Integrity Program
- FY20 Q4 Compliance Risk Work Plan (CRWP) Progress
- FY20 Summary of Investigative Activities
- Emerging Risks for FY21

Compliance & Integrity Program

The OIC at UNT Dallas is responsible for maintaining an effective CIP that includes, but is not limited to: 1) serving as a resource to address compliance concerns and communicate emerging risks; 2) facilitating the identification, prioritization, and mitigation of compliance risk focus areas; 3) assisting in determining risk mitigation strategies and how to assess their effectiveness; 4) reviewing and-as needed-updating campus policies; 5) assisting in identifying and monitoring training requirements; and 6) helping with the implementation of corrective actions, as appropriate. The CIP identifies, assesses, monitors, oversees, and helps ensure UNT Dallas complies with applicable laws and regulations, Regents rules, System regulations, and campus policies. The CCO is responsible for managing and overseeing the UNT Dallas CIP.

During FY20 Q4, the OIC focused on the compliance risks impact of the COVID-19 pandemic at UNT Dallas. Because most operations-since the middle of March-have been remote, the President has instituted daily briefings that include key stakeholders. These briefings have served to keep all members of the campus community informed of federal, state, and local requirements, focusing on risks brought on by the COVID-19 pandemic. Toward that end; the CIP has served to help ensure on-going awareness of and adherence to UNT System Regulation 02.1000; *Compliance and Integrity Program*, as well as the seven Federal Sentencing Guideline Objectives (FSGOs) listed below.

2

- **Active Oversight**

  All members of the President's Cabinet and key stakeholders are kept current on the overall effectiveness of the CIP. The OIC provides quarterly updates of the annual CRWP to senior leadership. *During this reporting period, the members of the President's Cabinet, along with other stakeholders, are actively engaged in identifying, communicating, and assessing emerging risks—especially those brought on by the COVID-19 pandemic.* The commitment to fostering a culture of compliance is pervasive throughout all operations at UNT Dallas. In their roles as leaders, each member of the President's Cabinet is committed to championing a culture of compliance, founded on principles of personal integrity and ethical behavior. This has never been more apparent than during this reporting period when the majority of staff and faculty members have been working remotely. *Leadership has been actively engaged in transitioning to a remote work environment that is supportive of the efforts put forth by faculty and staff.* Additionally, members of the President's Cabinet continue to be actively engaged in the tracking of the five risk focus areas identified in the campus FY20 CRWP, including this last quarter of the fiscal year.

- **Policies, Standards, and Code of Conduct**

  UNT Dallas is committed to the implementation and maintenance of policies that facilitate the detection and prevention of unethical and illegal conduct at the University. These policies promote integrity, principled behavior, and compliance with federal and state laws, Regents rules, System regulations, and the standards of all applicable accrediting bodies. *During FY20 Q4, over two dozen campus policies have been reviewed and are being updated. Additionally, several new policies have been drafted. During this fourth quarter, the Chief Compliance Officer has managed the policy database. With the arrival of a new Policy Director, campus policies will be reviewed and updated in a more expeditious and timely manner. The transition of the policy database from a legacy system to a new policy management system is on-going, with the Policy Director and the CCO working closely with UNT System Administration. The Policy Tech application continues to be prepared for live use by UNT Dallas. Migration from the legacy database to the Policy Tech application is currently in progress.* Policy management will continue to be a risk focus area for the campus FY21 CRWP.

- **Education and Training**

  All UNT Dallas employees must successfully complete training identified in the CIP, as well as compliance elements that are key in the conduct of their position. Additionally, employees must be trained and periodically reminded of the ways to report suspected misconduct. *During this FY20 Q4, employees completed two mandated training modules directly related to the COVID-19 pandemic.* A review of the campus Compliance & Ethics training will be a risk focus area in the campus FY21 CRWP.

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- **Open Communications**

  All UNT Dallas employees must not only be aware of, but also understand the rules that govern, their respective roles and the values underpinning UNT World. Stakeholders, both, internal and external, need assurances that UNT Dallas is committed to ethical and responsible behavior. Communication is key to a culture of compliance. ***During FY20 Q4, the OIC has worked closely with Communications to provide timely compliance information, including announcements regarding upcoming mandated training.***

- **Monitoring and Auditing**

  UNT Dallas is committed to continuous monitoring by implementing internal controls that allow for early detection and remediation of non-compliance within an organization. Audit activities serve to help ensure that operational management has in place internal controls that do not improperly bias the assessment of business processes. ***A number of audits took place during the FY20 Q4. The OIC has worked closely with key stakeholders on campus to ensure audit finding are being addressed in a timely and thorough manner.***

- **Enforcement Tools**

  UNT Dallas, through the CIP, incorporates measures that help ensure employees understand the consequences of engaging in unethical behavior or participating in non-compliant activities. This includes procedures for enforcing and disciplining employees who violate compliance standards or fail to report non-compliant activities. Disciplinary provisions equitably enforced are critical to the credibility and integrity of the CIP. ***A review of the investigation process has been identified as an on-going risk focus area to be included in the campus FY21 CRWP.***

- **Responsive Initiatives**

  Keeping in mind that a CIP should be scalable, affordable, feasible, and enforceable, the OIC evaluates the effectiveness of the program and the seven FSGOs on a regular basis. This evaluation also examines emerging compliance challenges. ***During FY20 Q4, a number of areas were reviewed, including the need to assess and, as applicable, refine key components of the CIP.***

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- **Allegations/Whistleblowers**

		Progress			
Risk Focus Area:	Allegations/Whistleblowers				
Commitment & Focus:	Verify allegations are being processed in accordance with applicable federal & state regulations, as well as applicable Regental, system-wide, & campus guidance. Verify UNT Dallas has in place programs to provide students, faculty, & staff the means to report concerns without fear of retaliation.				

	Progress			
Outcome Metrics/Tracking Indicators	Q1	Q2	Q3	Q4
1. Assess campus grievance procedures & processes involving discrimination complaints.				
2. Title IX: Review policy & adjudication frameworks & implement local changes, as needed.				
3. Review campus policies, procedures, & protocols/practices for whistleblower complaints.				

Comments:
The revised Title IX regulation, effective 08/14/2020, has had an impact on the outcome metrics listed above. Implementing the new requirements of the federal law, affecting all campus operations to varying degrees, continues.
Key Risk Category: Compliance/Regulatory
Key FSGO: Policies

- **Community Well-Being**

Risk Focus Area:	Community Well-Being
Commitment & Focus:	Detect & prevent activities that compromise health & safety. Provide the campus & neighboring community with the support needed to nurture a sense of security & safety. Determine, provide, & distribute to members of the campus community the resources & support to effectively address existing & emerging health & safety concerns.

	Progress			
Outcome Metrics/Tracking Indicators	Q1	Q2	Q3	Q4
1. Provide campus & local communities with the support to foster & maintain a safe environment.				
2. Provide campus community with the resources & support to effectively address mental health concerns.				

Comments:
Throughout this reporting period, UNT Dallas has partnered with the North Texas Food Bank on several occasions to serve as a location for the distribution of food for those members of the local community who have been adversely impacted as a result of the COVID-19 pandemic. This collaborative engagement will be on-going through the fall and upcoming spring semesters.
UNT Dallas Marketing & Communications is sending out daily updates to all members of the campus community with information about the availability of myriad resources, including those that address mental health concerns
Key Risk Category: Reputational
Key FSGO: Open Communications

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- **Minors on Campus**

Risk Focus Area:	Minors on Campus & University-Sponsored Activities				
Commitment & Focus:	Comprehensive protocols must be in place with collaborative engagement to protect the health, safety, & welfare of minors on campus who are engaged in University-sponsored activities. Policies, protocols, & best practices, including training requirements, need to be monitored & reviewed on a routine basis, with updates, as needed.				

Outcome Metrics/Tracking Indicators	Q1	Q2	Q3	Q4
1. Create database to monitor & track compliance requirements of University-Sponsored Activities.				
2. Create Events Management & University-Sponsored Activities for minors website.				
3. Review federal & state regulations, institutional guidance, & training requirements.				

(Progress: Q1 green, Q2 green, Q3 green, Q4 yellow)

Comments:

Throughout this reporting period, UNT Dallas has restricted the access of minors on campus, as well as minimized University-Sponsored Activities. The University has made a concerted effort to closely adhere to the evolving guidance put forth by local, state, and federal agencies as a result of the COVID-19 pandemic. Two training modules were developed, with assistance from UNT. All employees were notified that completing the training was mandatory before requesting to conduct activities on campus.

Key Risk Category: Compliance/Regulatory

Key FSGO: Open Communications

- **Emergency Management/Business Continuity Planning**

Risk Focus Area:	Emergency Management/Business Continuity Planning				
Commitment & Focus:	Provide leadership with educational & informational opportunities to prepare in effectively responding to emergencies. Draft & implement business coninuity plans to build & maintain & update the campus Contingencies of Operations (COOP) for submission to the State Office of Risk Management (SORM).				

Outcome Metrics/Tracking Indicators	Q1	Q2	Q3	Q4
1. Update Departmental COOPs.				
2. Submit Institutional COOP to SORM.				

(Progress: Q1 green, Q2 green, Q3 green, Q4 yellow/green)

Comments:

Throughout this reporting period, UNT Dallas continues to encourage collaboration among campus departments to develop and maintain business continuity planning efforts that enable the campus to continue its mission, especially in light of the impact the COVID-19 pandemic has had on all operations.

Key Risk Category: Operational

Key FSGO: Active Oversight

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- **Physical Infrastructure/Conditions & Maintenance**

Risk Focus Area:	Physical Infrastructure/Conditions & Maintenance				
Commitment & Focus:	Verify campus has effective processes & decision support methods in place to address prioritization & assess the impact on facilities maintenance & services.				
Outcome Metrics/Tracking Indicators		**Progress**			
		Q1	Q2	Q3	Q4
1. Provide the campus and local communities with the necessary support to foster and maintain a safe environment.					

Comments:

Throughout this reporting period, UNT Dallas UNT Dallas has restricted access to the campus. This has provided the University an opportunity to complete a number of corrective maintenance requirements.

Key Risk Category: Operational

Key FSGO: Active Oversight

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FY20 Summary of Investigative Activities

Anonymous/Identified	Quarters				FY20	
Type	Q1	Q2	Q3	Q4	Total	%
Anonymous	10	5	4	0	*19*	*73%*
Identified	3	2	1	1	*7*	*27%*

Intake Method	Quarters				FY20	
Type	Q1	Q2	Q3	Q4	Total	%
Trust Line	10	6	4	1	*21*	*81%*
Other	3	1	1	0	*5*	*19%*

Primary Issue	Quarters				FY20	
Type	Q1	Q2	Q3	Q4	Total	%
Discrimination (In General)	2	2	1	0	*5*	*21%*
Employee Misconduct	3	1	1	0	*5*	*21%*
Misuse of Resources	3	3	0	0	*6*	*25%*
Retaliation	0	0	0	1	*1*	*4%*
Other	5	1	2	0	*8*	*33%*

Status	Quarters				FY20	
Type	Q1	Q2	Q3	Q4	Total	%
Closed	13	5	3	1	*22*	*92%*
Open	0	2	2	0	*4*	*17%*

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Emerging Risks

Assessing the Impact of COVID-19 Moving Forward

In drafting the FY21 CRWP, UNT Dallas must remain vigilant and monitor for emerging risks brought to bear by the COVID-19 pandemic. Below provides an overview of the process.

Appendix A:
Compliance & Integrity Program (CIP) Organizational Overview

UNT Dallas Compliance & Integrity Program - Campus Structure (2020-2021)		
Campus Oversight & Accountability		
President Bob Mong		
Campus Chief Compliance Officer		
Tim Willette		
Institutional Executive Compliance Committee		
President Bob Mong		
Betty Stewart, Provost & EVP	Tim Willette, CCO	Arthur Bradford, CFO & EVP
President's Cabinet		
President Bob Mong		
Betty Stewart, Provost & EVP	Arthur Bradford, CFO & EVP	Monica Williams, VP-UA
Stephanie Holley, VP-SA&S	Jamaica Chapple, AVP & Dean of Students	Wanda Boyd, AVC-EDI/HR Director
Michael Williams, Distinguished Leader in Residence	Angie Castillo, Executive Assistant to President	Tim Willette, Chief Compliance Officer
Compliance Coordinating Committees/Other Operational Committees		
Employee Training	Monitoring & Auditing	Reporting/Investigating
Principles of Community/Code of Conduct/Policies & Procedures/Standards		
Day-to-Day Operations/Preventive & Corrective/Works In Progress/Emerging Concerns		

Auditing Controls
Auditing Responsibilities

Operating Controls
Employee Responsibilities

Federal Sentencing Guidelines
1. Active Oversight
2. Policies, Standards, & Code of Conduct
3. Education & Training
4. Open Communications
5. Monitoring & Metrics
6. Enforcement Tools
7. Responsive Approaches

Oversight Controls
Compliance Responsibilities

Monitoring Controls
Supervisory Responsibilities

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