

**AGENDA**  
ECU Board of Trustees  
Audit Committee Meeting  
February 21, 2013

- |      |   |               |
|------|---|---------------|
| I.   | Approval of November 29, 2012 Minutes               | <b>Action</b> |
| II.  | Enterprise Risk Management Report – Mr. Tim Wiseman | Information   |
| III. | Research Compliance Office Report – Mr. John Chinn  | Information   |
| IV.  | BSOM Compliance Office Report – Ms. Micki Jernigan  |               |
|      | a. Revised Work Plan Format (Draft)                 | Discussion    |
|      | b. Staffing   | Information   |
|      | c. BSOM Compliance Update                           | Information   |
|      | d. HIPAA Privacy Update                             | Information   |
| V.   | Internal Audit Report – Ms. Stacie Tronto           |               |
|      | a. 2011-2012 OSA IS Non-reportable Observations     | Information   |
|      | b. NCSEAA Program Review                            | Information   |
|      | c. Foundation Audits                                | Information   |
|      | d. Quality Assurance Review                         | Information   |
|      | e. Internal Audit Shared Services                   | Information   |
|      | f. Dashboard  | Information   |
|      | g. Revised Audit Plan 2012-2013                     | <b>Action</b> |
| VI.  | Other Business                                      |               |

**Minutes from ECU BOT Audit Committee  
November 29, 2012  
East Carolina Heart Institute**

**Committee members present:** Ken Chalk (Chair), Carol Mabe, Joel Butler, Deborah Davis, Steve Jones

**Others present:** Phyllis Horns, John Chinn, John McGough, Nick Benson, Micki Jernigan, Tim Wiseman, Donna Payne, Stacie Tronto, and Wayne Poole

Ken Chalk, Chair of the Audit Committee, convened the meeting at 3:27PM. Mr. Chalk read the conflict of interest provisions as required by the State Government Ethics Act. Mr. Chalk asked if anyone would like to declare a conflict of interest. Hearing none, he asked for the approval of the minutes for the September 20, 2012 committee meeting. The minutes of the September 20, 2012 meeting were approved with no changes.

Mr. Chalk announced that ECU Internal Audit received the North Carolina Internal Audit Award of Excellence, recognizing ECU as having the best Internal Audit operation among all state agencies in state government.

Micki Jernigan, BSOM Chief Compliance Officer and University HIPAA Privacy Officer, updated the committee on the **BSOM Compliance** Office.

- Ms. Jernigan presented the CY 2012 BSOM Compliance workplan: 5 of 7 high-risk projects are complete, and the remaining two are deferred to 2013 and are included on the 2013 workplan.
- Ms. Jernigan presented the CY 2012 HIPAA Compliance workplan: 3 of 6 high-risk projects are complete; an additional one is complete pending final University PRR; one has been tabled by the ECU Physicians practice plan board pending an IT solution; and the final project has been deferred to 2013 and is included on the 2013 workplan.
- Ms. Jernigan stated that to date, the University has received 55 RAC audit requests; the dollar amount of findings to date is not material, and 38 of these have been appealed. Most of the requests to date are small in scope, and have focused on the “low hanging fruit”, such as hospice claims without the appropriate modifier, and medically unlikely events (MUEs). Ms. Jernigan stated that fulfilling the RAC requests has been very time-consuming for staff. An additional position has been proposed. If approved, this position’s primary responsibility would be coordinating response to RAC requests.
- Ms. Jernigan stated that to date there have been 102 provider coding/billing reviews, and 92 of the providers passed, for a 90% pass rate. Ms. Jernigan stated that she is pleased with the results, but that there is still room for improvement (95% is the target).
- Ms. Jernigan presented the CY 2013 BSOM Compliance and HIPAA Compliance workplans. She noted that the workplans do not include the office’s routine tasks. Mr. Chalk requested that the workplans be modified to include additional detail, such as the level of anticipated resource use for each project. Ms. Jernigan agreed to add details to the workplans.
  - **Action Item:** Both plans were approved, pending additional detail as requested by the committee
- There was a significant amount of discussion on BSOM Compliance office staffing, and whether or not the office has the resources needed to accomplish the workplans and address the highest risk issues – Ms. Jernigan noted that 3 of 7 positions are vacant as of today. This is a significant risk, but HR has approved a new salary banding structure which hopefully will enable successful recruitment and retention moving forward. The committee urged Ms. Jernigan and others to think creatively about how additional resources can be acquired so that the mission of the office is accomplished and risk is reduced.
- Ms. Jernigan presented a copy of a letter that was sent to several medical associations by the Secretary of DHHS and the US Attorney General. The letter addresses the risk of using electronic health records (EHR) to over-document the services provided to patients and thus to overbill federal programs and other third-party payors. Ms. Jernigan stated that Epic (producer of the ECU Physicians EHR) and Vidant are working on software controls to put in place to address this risk.

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Tim Wiseman, Assistant VC for Enterprise Risk Management, provided the **ERM update**.

- Mr. Wiseman presented a list of activities for the previous three months and the next three months; specific items that were discussed follow.
- Mr. Wiseman stated that the top nine (9) risks for the University have been finalized, and a mitigation plan for each has been developed and documented. Mr. Wiseman stated that this was the culmination of a great deal of effort. These were presented to the Executive Council this week, with good response. Mr. Wiseman stated that each risk has been assigned to a VC-level “owner”. Mr. Chalk noted that this is an important milestone in the University’s ERM process, and that accountability and “ownership” of the University’s risks and the strategies to mitigate them is critical. Mr. Wiseman distributed handouts with the top risks and mitigation plans for the committee’s review.
- Mr. Wiseman presented the 2013 ERM Committee meeting schedule and topic list.
- Mr. Wiseman distributed an *Institutional Risk Management* book. ECU was surveyed by the authors during the preparation of this book, although the University is not addressed by name. Mr. Wiseman stated that the book contains useful tools, including a consolidated risk reference list and lists of best practices for Universities. These will be referred to by the Risk Management Committee regularly.

Stacie Tronto, Director of Internal Audit, provided the **Internal Audit update**.

- Ms. Tronto stated that the OSA Financial Audit report has been issued and ECU had no findings.
  - OSA does have some IT-related non-reportable recommendations. The format and timing of OSA’s communication of these items is still undetermined. We do not know how UNC-GA will respond to these items – UNC-GA’s initial reaction was that they would warrant 90-day notice for SRCI budget flexibility, but OSA and ECU disagree with that position.
- Ms. Tronto stated that the financial audits of the Alumni Association and the ECU Foundation and Real Estate Foundation have been issued and are “clean”. A management letter with two minor recommendations was issued for the ECU Foundation. Internal Audit does not intend to perform any follow-up on these items. The external audit reports related to the Pirate Club and the Medical Foundation are still pending.
- Ms. Tronto presented the Internal Audit final “dashboard” for FY 2012-13 (as of 11/9/12).
  - 9% of audit plan completed; 38% in progress; 54% pending
  - 82% direct audit hours; target is 70% (staff members have been working long hours)
  - Consultations account for 24% of hours to date – This is higher than normal due to EEO-related work (assisting the Office for Equity and Diversity) and one lengthy investigation that began as a consultation. Ms. Tronto stated that IA has also spent some consultation hours training auditors at ECSU, UNC-P, NCCU.
- The Consolidated Regulatory Compliance Inventory is complete, including input from numerous offices on campus. This will be reviewed and updated annually, and referred to during the risk assessment process. Mr. Chalk noted that regulatory compliance risk is one of the University’s most significant risks.
- The internal audit of ECU’s compliance with the Clery Act is complete and “clean”. Report is pending.
- Ms. Tronto stated that one staff member has passed the first portion of the CIA exam; another is serving on the ACFE Central Carolina Chapter Board; another is serving as the President of the UNC Auditors’ Assoc.

**Other Business**

- Mr. John Chinn reported that he will begin interviewing candidates for the Office of Research Compliance Administration Assistant Director position next week, and hopes the candidate will start work by Feb-March.

The Audit Committee meeting was adjourned at 4:35PM.

-----Respectfully submitted by Wayne Poole

## INFORMATION PAPER

SUBJECT: Enterprise Risk Management (ERM) Update for the BOT-A Committee Feb 2013 Meeting

1. Purpose. To advise BOT-A committee members of significant ERM and Chief Risk Officer (CRO) activities from the past three months and those planned or anticipated for the next three months.

2. Action Recapitulation:

a. Significant ERM/CRO Activities from the Past Three Months:

- 2011-2012 Top Risks and Risk Mgmt Plans Reviewed with Exec Council and BOT-A
- 2012-2013 Annual ERM Survey – Distributed (Sample Survey Attached)
- Re-Admissions Risk Case Reviews and University Behavioral Concerns Team Actions
- Quarterly ERM Committee Meeting (Nov) and Related Actions/Activities
- Pool/Natatorium Safety Procedure – Operational Standards Completed
- ERM Consultations and Inquiries – Various Departments
- Practical Approach to Institutional Risk Mgmt Webinar Series (Ed Advisory Board)
- Participation in Athletics Department Strategic Plan Working Groups

b. Significant ERM/CRO Activities Next Three Months:

- Quarterly ERMC Meetings (Feb and April 2013)
- ERM Risk Survey Results Analysis and Prioritization Exercise
- Continued Development of ERM Metrics/Measurements
- ERM Consultations/Research/Inquiries – Various Departments

3. Other:

- AVC for ERM is pursuing Associates in Risk Management + ERM (ARM-E) designation for professional development
- Winston Salem State University has contacted ECU requesting information and assistance in starting an ERM program at the request of their chancellor



ACTION OFFICER: Tim Wiseman  
Assistant Vice Chancellor for ERM/Chief Risk Officer  
252-737-2803  
Spilman Bldg, Room 207B

## 2012-2013 Enterprise Risk Management Risk Survey

### Instructions to participants:

Thank you for taking the time to complete this brief survey. This survey is being administered to Enterprise Risk Management Committee members, Academic Deans and Directors, the Chancellor's Executive Council, and select others involved in university leadership/governance. Your responses are extremely important as the feedback from this annual survey will be used to establish the enterprise-wide ERM risk register and support the subsequent risk prioritization exercise. Capturing data on the institution's top risks establishes the foundation for a successful ERM process and, more importantly, facilitates effective risk mitigation.

This is the third ERM risk survey conducted by ECU and the first one conducted using the automated survey software tool "Qualtrics". This should make the survey easier to take, and help expedite result processing and analysis.

Although this survey is being administered to a specific group of people, you certainly may solicit input from subordinates, colleagues, and others in your departments prior to your completing the survey (and indeed this is encouraged as long as it doesn't unduly delay survey completion). However, the desire is for the survey results to reflect your unique perceptions/experiences/observations so avoid losing your "thumbprint" on the final answers you submit.

This survey will require a degree of strategic thinking, both from the perspective of your individual current role/responsibilities, and also from the perspective of your impressions and understanding of the university's operation as a whole (enterprise). With this in mind, please be prepared to dedicate a minimum of 20-30 minutes of time to this survey. Complete the survey as soon as possible, but no later than Friday, February 15, 2013. This will allow for the results to be ready for the February ERMC meeting.

When identifying specific risks, please ensure that the title/description term(s) you use are crafted in such a way as to make the actual risk/threat apparent. (Example: "Data Security", by itself is not a risk, in fact, data security is generally a good thing or mitigation for a risk, but "lack of assurance of vendor and "cloud" entity control of ECU-originated data" would represent a better actual risk description.).

You will find some basic terminology below just for reference purposes.

Feel free to contact me (wisemanw@ecu.edu), or Ms. Newsome, ERM Administrative Associate (newsomey@ecu.edu) should you have any questions about the survey.

Again, thank you very much for your timely attention to this important survey.

Respectfully,

Tim Wiseman

AVC(ERM) /Chief Risk Officer

### Definitions:

**Risk:** There are several different definitions for "risk", but here are several just to get us all in the ballpark, so to speak:

- o The possibility that an event will occur and adversely affect the achievement of objectives;
- o An uncertain future outcome that can either improve or worsen your position; or
- o The probable frequency and probable magnitude of future loss

**Risk Management:** The process of making and implementing decisions that enable an organization to optimize its level of risk.

**Risk Appetite:** An institution's tolerance for risk. The broad amount of risk a college or university is willing to accept in pursuit of its mission or vision.

ERM Major Risk Categories:

- o Strategic: Exposure to uncertainty related to long-term policy directions of the institution. “Big picture” risks.
- o Operational: Exposure to uncertainty related to day-to-day business activities.
- o Financial: Exposure to uncertainty regarding the management and control of the finance of the institution
- o Compliance (Legal/Regulatory): Exposure to uncertainty related to laws, statutes, and administrative regulations that govern how colleges and universities operate.
- o Reputational: Exposure to uncertainty related to brand, perceived value, organizational status, and public perception and trust.

Please indicate your current position from the choices below.

- Member of ECU's Enterprise Risk Management Committee (ERMC)
- Member of the Chancellor's Executive Council but NOT Currently Serving Simultaneously on the ERMC
- Academic Dean or Director
- Other

Please enter your department or work area (e.g. Administration and Finance, College of Health and Human Performance, etc.).

Which major risk CATEGORY do you consider the most prominent and applicable to your current position at East Carolina University?

- Strategic
- Operational
- Financial
- Compliance (Regulatory and Statutory)
- Reputational

What do you feel is the #1 enterprise-wide risk concern (specifically) WITHIN the primary risk category identified in the previous question?

Why is this your #1 concern?

- Severity of the negative consequence(s) associated with the risk
- Frequency of occurrence
- Inadequate monitoring/controls
- Other (Please briefly describe.)

Thinking about ECU as an enterprise, what is your biggest risk concern OTHER than the issue previously identified (this can be from ANY of the five major risk categories)?

Related to your previous answer, why did you choose this risk concern?

- Severity of the negative consequence(s) associated with the risk
- Frequency of occurrence
- Inadequate monitoring/controls
- Other (Please briefly describe.)

*Besides risks that CURRENTLY rise to the level of a top enterprise-wide risk, are there any EMERGING risk areas, originating either internally or from the external environment, that you see on the horizon for ECU that you would like to mention? If so, please name/describe.*

Many of our institutional risks are a result of flawed or outdated processes. If ECU was to address one single process or sub-process in a dedicated business process review to affect change/improvement, what process would you nominate?

Using a scale from 1 to 10 with 1 being extremely conservative/cautious to the point of missing opportunities and 10 being aggressive with risk taking and consequence acceptance/borderline reckless, how would you rate ECU's risk appetite COMPARED TO OTHER SIMILAR HIGHER EDUCATION INSTITUTIONS?

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*Please use this space to provide and additional comments, suggestions or recommendations about ECU's implementation of enterprise risk management and its sustainment.*

*Please provide any feedback on this ERM risk survey itself so that we can continue to improve our methods in gathering information about the larger enterprise risks ECU faces. Were the instructions clear? Were the questions logical? Is there anything else that should have been asked that wasn't? Is this on-line survey method appropriate and convenient for you?*

**Survey Powered By Qualtrics**

# Enterprise Risk Management Committee Meeting Themes

(As of 10/15/2012 – Subject to Change)

	ERMC	Date	Guest Speaker/Lead	Theme
2012	4 <sup>th</sup> Qtr	Oct 17	DSS	Compliance
2013	1 <sup>st</sup> Qtr	Feb 27	Guest Speaker/Risk Workshop	Strategic/ Operational
	2 <sup>nd</sup> Qtr	Apr 24	Compliance Officer & EDCR Panel	Compliance
	3 <sup>rd</sup> Qtr	July 24	Dir of Emergency Svcs	Operational
	4 <sup>th</sup> Qtr	Oct 16	Attorney-Legal Services	Legal Hot Topics/ Compliance

Risk Categories: Strategic, Operational, Financial, Compliance, Reputational



# Hiromi M. Sanders, J.D., Ph.D.

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BROWNS MILLS, NEW JERSEY

## EDUCATION

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**Drexel University Earle Mack School of Law**, Philadelphia, Pennsylvania  
Juris Doctor, August 2009 - May 2012

GPA 2.80/B

**East Carolina University, Brody School of Medicine**, Greenville, North Carolina  
Doctor of Philosophy, Human Physiology, December 2006

Thesis: *Molecular Basis of the Pathogenic Role of Amyloid-Beta Pyroglutamylated Peptide, A $\beta$ 3-42, in Alzheimer's Disease*

**East Carolina University**, Greenville, North Carolina  
Bachelor of Science, Biology, December 2001

## WORK EXPERIENCE

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**The Bloomberg Company**, Skillman, New Jersey

*Legal Analyst*, August 2012 – Current (Temporary)

Perform quality assurance analysis and assist in the development of a new legal research platform; analyze court opinions, legislative material, and regulatory/administrative decisions and rules.

**United States District Court for the District of Delaware**, Wilmington, Delaware

*Judicial Extern for The Honorable Sue L. Robinson*, August 2011 – May 2012

Researched and prepared memorandum opinions and orders on federal civil cases. Conducted research on Intellectual Property cases. Observed trial proceedings including hearings, pretrials, and oral arguments. Assisted in the preparation of preliminary and final jury instructions and participated in mediation/arbitrations/negotiations.

**Earle Mack School of Law at Drexel University**, Philadelphia, Pennsylvania

*Research Assistant for Dr. Donald Tibbs*, Professor of Law, June 2011 – May 2012

Provided research assistance, formatting, and editing support for book manuscript *From Black Power to Prison Power: The Making of Jones v. North Carolina Prisoners' Labor Union* (Palgrave Macmillan, 2011). Served as lead assistant and co-organizer of a new law school course and lecture series.

**Pennsylvania Bar Association/Constitutional Review Commission**, Harrisburg, Pennsylvania

*Summer Law clerk*, Summer 2011

Provided research support on specific matters related to the Structure of the General Assembly in Pennsylvania; conducted research to suggest alterations and/or improvements to the existing governmental structure.

**Domestic Violence Unit, Family Court, Court of Common Pleas**, Philadelphia, Pennsylvania

*Pro Bono*, Summer 2010

Interviewed victims of domestic violence and prepared petitions under the Protection from Abuse Act for review by a Pennsylvania Common Pleas Court judge.

**Columbia University/National Institutes of Mental Health**, New York, New York

*Post-Doctoral Fellow in Genetics of Complex Disorders, Department of Biostatistics*, April 2007 – June 2009

Conducted genetic, cellular and molecular biology experiments; researched scientific literature; analyzed and presented data accumulated on Juvenile Myoclonic Epilepsy.

## PUBLICATIONS

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Sanders, H., Lust R. & Teller, J.K. Brain-Specific Amyloid-beta Peptide A $\beta$ N3(pE)-42 Affects Early Aggregation in Mixtures with Full-Length A $\beta$ 1-42. 30 J. Peptides 5 (2009).

East Carolina University  
Brody School of Medicine  
Office of Compliance  
Annual Work Plan

FY 2012-2013

	Budget	Budgeted	%age	Risk
Description	Status	Hours	of Total	Ranking
<b>Office of Compliance Projects:</b>				
RAC Responses	WIP	1040	13.0%	High
Meaningful Use	WIP	40	0.5%	High
ICD-10 Implementation	WIP	40	0.5%	High
Scheduled Provider Reviews	WIP	2496	31.2%	High
EMR Cloning/Cut & Paste plan and education	CYP	40	0.5%	High
Incident-to-Services Provided by Nonphysicians review	CYP	24	0.3%	High
ECUP Documentation Standards revisions	CYP	40	0.5%	High
Use of Modifiers reiew	CYP	24	0.3%	High
Place of Service review	CYP	24	0.3%	High
Internet Role-Based Annual Training	CYP	450	5.6%	High
Policy and Procedure updates	CYP	40	0.5%	Medium
BSOM Code of Conduct update	CYP	16	0.2%	Medium
<b>Total Compliance Project Hours</b>		<b>4218</b>	<b>53%</b>	
<b>HIPAA Privacy Projects:</b>				
Telework Policy for ECU Physicians	WIP	16	0.2%	High
Clinic Site Audits	CYP	80	1.0%	High
Guidelines for Email Communications with Patients	WIP	16	0.2%	High
NPP Revisions (9/13 compliance date)	CYP	16	0.2%	High
Internet Role-Based Annual Training	CYP	450	5.6%	High
Research Submission reviews	WIP	1456	18.2%	High
Policy and Procedure updates	CYP	60	0.8%	Medium
<b>Total HIPAA Privacy Project Hours</b>		<b>2094</b>	<b>26%</b>	
<b>Special Projects:</b>				
External Reviews	CYP	500	6.3%	High
Investigations and Consultations	CYP	876	11.0%	High
As Needed	CYP	300	3.8%	High
<b>Total Special Project Hours</b>		<b>1676</b>	<b>21%</b>	
<b>Total Project Hours</b>		<b>7988</b>	<b>100%</b>	

Budget Status:  
 BF = Brought Forward From Previous Year's Plan  
 AYP = Added to Current Year Plan  
 CYP = Current Year Plan  
 CYP-B = Current Year Plan (Budgeted under Special Reviews - Pending)  
 WIP = Work-In-Progress

## Internal Audit Dashboard

### Completion of Audit Plan: Completed vs. Planned Audits

<i>Status of Audit Plan</i>	<i>Number of Audits</i>	<i>Percent of Total Plan</i>
Completed	11	19%
In Process	29	50%
Pending	18	31%
<b>Total</b>	<b>58</b>	<b>100%</b>

### Staff Utilization: Direct vs. Indirect Hours

Direct Hours	78%
Indirect Hours	22%

### Consultations

	<i>Number</i>	<i>% of Audit Plan</i>
Consultations	76	22%
Other Internal Audit Shops		
EEO		

### Management's Corrective Actions

<i>Observations by Division:</i>	<i>Completed</i>	<i>Outstanding</i>	<i>% Complete</i>	<i>% Outstanding</i>
Academic Affairs	0	0	100%	0%
Administration and Finance	1	0	100%	0%
Athletics	1	0	100%	0%
Chancellor	3	0	100%	0%
Health Sciences	12	0	100%	0%
Research and Graduate Studies	0	0	100%	0%
Student Life	0	0	100%	0%
University Advancement	0	0	100%	0%
<b>Total Observations</b>	<b>17</b>	<b>0</b>		
<b>Total Percentages</b>	<b>100%</b>	<b>0%</b>		

As of 02/03/13

East Carolina University  
Office of Internal Audit  
Revised Annual Engagement Plan (02/21/13)  
By Type  
FY 2012-2013

Description	Budget Status	Budgeted Hours	%age of Total	Revised Bud Hours	%age of Total	Risk Ranking
<b>Operational Audits:</b>						
Athletic Camps	WIP	300	3%	1000	9%	Medium
Human Resources	CYP	400	4%	400	4%	High
Volunteers/Minors-University & Non-University Sponsored Programs	CYP	400	4%	400	4%	High
Purchasing - Port	CYP	400	4%	400	4%	High
Athletics - Operational	CYP	400	4%	400	4%	High
Surplus Property	CYP	400	4%	0	0%	Medium
Psychiatry	CYP	300	3%	0	0%	Medium
Rehabilitation Medicine	CYP	300	3%	0	0%	Medium
<b>Total Operational Audit Hours</b>		<b>2900</b>	<b>29%</b>	<b>2600</b>	<b>25%</b>	
<b>Compliance Audits:</b>						
Clinical Trials	WIP	300	3%	600	6%	High
Clery Act	CYP	400	4%	400	4%	High
Personnel File/Data Review (EEOC)	CYP	300	3%	300	3%	High
Ryan White Funds	CYP	400	4%	588	6%	High
ICD-10	CYP	100	1%	100	1%	High
Meaningful Use	CYP	100	1%	100	1%	High
Stark Law	CYP	200	2%	200	2%	High
<b>Total Compliance Audit Hours</b>		<b>1800</b>	<b>18%</b>	<b>2288</b>	<b>22%</b>	
<b>Information Technology Audits:</b>						
Disaster Recovery 2012	WIP	130	1%	130	1%	High
HIPAA Systems and Data Storage	WIP	225	2%	225	2%	High
Emergency Notification System	CYP	400	4%	425	4%	High
Review UHS Audit Reports/Workpapers	CYP	10	0%	10	0%	High
University Data Storage	CYP	400	4%	400	4%	High
ITCS Logging and Monitoring Processes	CYP	200	2%	200	2%	High
<b>Total Information Technology Audit Hours</b>		<b>1365</b>	<b>14%</b>	<b>1390</b>	<b>13%</b>	
<b>Special Reviews:</b>						
Special Reviews - Pending (1000)	CYP	1000	10%	1120	11%	NA
<b>Total Special Review Audit Hours</b>		<b>1000</b>	<b>10%</b>	<b>1120</b>	<b>11%</b>	
<b>Follow-Up Reviews:</b>						
2nd Follow-Up IT Distributed Controls (A11027)	CYP	40	0%	40	0%	High
2nd Follow-Up Continuing Studies (A09026)	CYP	40	0%	55	1%	High
3rd Follow-Up Employee Entry/Exit Process	CYP	40	0%	40	0%	High
University Policy Manual (L08031)	CYP	40	0%	40	0%	High
Social Media	CYP-A	0	0%	45	0%	High
Invoicing/Receipting	CYP-A	0	0%	100	1%	High
Student Employment Pay Process (A11005)	CYP	100	1%	100	1%	High
Travel Review (A11033)	CYP	100	1%	100	1%	High
Dental Medicine (L12011)	CYP	40	0%	40	0%	High
University Collections Process (A11030)	CYP	100	1%	100	1%	High
Patient Billing Errors (A11006)	CYP	100	1%	85	1%	High
ECUP Contract Management System (A12012)	CYP	100	1%	62	1%	High
CDSA/FSNENC (L12005)	CYP	10	0%	10	0%	Low
Internal Medicine (L12003)	CYP	10	0%	10	0%	Low
Athletics (L12020)	CYP	10	0%	10	0%	Low
College of Education (L12024)	CYP	10	0%	10	0%	Low
Student Affairs (L11045)	CYP	10	0%	10	0%	Medium
College of Education - Travel (A12001)	CYP	20	0%	20	0%	Medium
Facilities Use (A12014)	CYP	100	1%	100	1%	Medium
<b>Total Follow-Up Review Audit Hours</b>		<b>870</b>	<b>9%</b>	<b>977</b>	<b>9%</b>	
<b>Other/Special Projects:</b>						
Regulatory Compliance Inventory	WIP	200	2%	200	2%	High
Benford's Law	CYP-A	0	0%	40	0%	High
Anonymous Hotline Reporting	CYP-A	0	0%	40	0%	High
Risk Assessment 2013-2014	CYP	100	1%	100	1%	High
Training Modules	CYP	400	4%	400	4%	High
Consultations	CYP	1000	10%	1000	10%	High
Fraud Risk Assessment (Health Sciences)	CYP	400	4%	400	4%	High
<b>Total Other/Special Project Hours</b>		<b>2100</b>	<b>21%</b>	<b>2180</b>	<b>22%</b>	
<b>Total Audit Hours</b>		<b>10035</b>	<b>100%</b>	<b>10555</b>	<b>101%</b>	

= Cancelled Audits  
 = Added Audits  
 = Change in Hours

Budget Status:  
 BF = Brought Forward From Previous Year's Plan  
 AYP = Added to Current Year Plan  
 CYP = Current Year Plan  
 CYP-B = Current Year Plan (Budgeted under Special Reviews - Pending)  
 WIP = Work-In-Progress