



## East Carolina University | Board of Trustees Meeting Audit Committee Meeting | September 24, 2015, 2015 Agenda

- |       |  |             |
|-------|--|-------------|
| I.    | Approval of April 23, 2015 Minutes   | Action      |
| II.   | Conflict of Interest Disclosure Data for FY 2014'1'2015 - Dr. Hiromi Sanders (Office of Research Integrity and Compliance)                         | Information |
| III.  | Division of Health Offices-Office of Institutional Integrity –Dr. Ken DeVille  |             |
|       | A. Employee Code of Conduct  | Information |
|       | B. Benchmark Outlier Analysis of Physician Billing Trends  | Information |
| IV.   | Update on State Ethics Act Matter and UNC Policy 200.1 Dual Memberships and Conflicts of Interest – Ms. Donna Payne (Office of University Counsel) | Information |
| V.    | Office of Internal Audit – Ms. Stacie Tronto   |             |
|       | A. Annual Engagement Plan 2015-2016  | Action      |
|       | B. Audit Committee Certification Letter  | Action      |
|       | C. Data Analytics  | Information |
|       | D. UNC BOG Audit Committee   | Information |
| VI.   | Enterprise Risk Management Update – Mr. Tim Wiseman  | Information |
| VII.  | Other Business   |             |
| VIII. | Closed Session   |             |

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Mark Copeland, Chair
Agenda Item	I.
Item Description	Approval of April 23, 2015 Minutes
Comments	
Action Requested	Approval
Disposition	
Notes	

**\*\*\*DRAFT\*\*\***

**Minutes from ECU BOT Audit Committee  
April 23, 2015  
East Carolina Heart Institute, Conference Room B**

The Audit Committee of the ECU Board of Trustees met in regular session on April 23, 2015 at 8:30am in the East Carolina Heart Institute on the campus of East Carolina University. Committee members present included Mark Copeland (Chair), Carol Mabe, Danny Scott and Robert Brinkley. Committee member absent was Terry Yeargen.

Other board members present included Bob Plybon, Vern Davenport, Max Joyner, and Jake Srednicki.

Others present included Chancellor Steve Ballard, Rick Niswander, Phyllis Horns, Donna Payne, Chris Locklear, Tim Wiseman, Ken DeVille, Norma Epley, Hiromi Sanders, Dan Sweat, Jeannine Hutson, Todd Jackson, Michelle Evans, Jack McCoy, Don Sweet, Meghan Ayers, Steve Duncan, Chris Dyba, Crystal Baity, Stacie Tronto, Wayne Poole, Mark Matulewicz.

Mark Copeland, Chair of the Audit Committee, convened the meeting at 8:30AM. Mr. Copeland read the conflict of interest provisions as required by the State Government Ethics Act. Mr. Copeland asked if anyone would like to declare or report an actual or perceived conflict of interest. Hearing none, he asked for the approval of the minutes of the February 19, 2015 audit committee meeting.

**Action Item:** The minutes of the February 19, 2015 audit committee meeting were approved with no changes.

**Mr. Don Sweet (CIO) and Dr. Jack McCoy (Information Security Officer) presented information on **Managing and Governing Information Security****

(This information had been requested by Mr. Copeland at the February Audit Committee meeting.)

Mr. Sweet and Dr. McCoy briefed the audit committee on the state of cybersecurity threats in general, and efforts at the University to mitigate these threats. They stressed that security is an ongoing endeavor across all business areas...it is not just an "IT issue". Dr. McCoy stated that "hacking" is now about money – there is a large black market for the sale of big data; healthcare data is among the most valuable in the current climate. Dr. McCoy stated that historically the industry focus has been on *prevention* of breaches or exposures; this is important, but we also must focus on *detection* of such incidents so that the effects can be mitigated quickly. When asked by committee members, Mr. Sweet and Dr. McCoy stated that ECU does have resources allocated to reviewing activity and detecting events, and that implementation of additional aggregation and monitoring tools will make this more efficient and effective.

Ms. Tronto and Dr. McCoy stated that ECU (and the UNC system) has adopted the ISO-27002 *Information Technology Security Techniques* international standard and is in the process of closing gaps in our existing policies and the optimal state of policies and controls that is identified in the standard. Dr. McCoy stated that an overall information security policy advising all employees of their responsibilities with regard to information security is the foundation that is required by the ISO standard, and that this has been developed but not yet approved by the University.

The committee members each stressed the importance of timely implementation and enforcement of strong security policies and mandatory training/awareness efforts so that employees can be held accountable for the security and privacy of data in their care – Mr. Copeland stated that security must be embedded into the University's culture.

Mr. Copeland requested more frequent updates on cybersecurity due to the high level of risk in this area.

**Mr. Tim Wiseman provided the **Enterprise Risk Management (ERM)** update.**

Mr. Wiseman presented an update on the current year's risk prioritization exercise – he stated that this exercise results in the "top 10" risk list for the University. Ms. Payne and Ms. Tronto stated that this list is used in the

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**Minutes from ECU BOT Audit Committee  
April 23, 2015  
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development of the annual internal audit plan, and is used by legal and other offices in determining resource allocation.

Mr. Wiseman presented the current “top 10 risk” list and compared it with previous lists, discussing trends and the risk management committee’s assessment of whether the potential impact of specific risks has improved or worsened over time. The committee engaged in significant discussion on the top risks and the dashboards that are used to communicate them. The committee members advised that it was important to also consider the mitigation efforts that are in place, as well as an assessment of whether ECU “owns” or can only “influence” each specific risk in order to paint an accurate picture in this regard.

Mr. Wiseman stated that the next steps in this process are to share the top risk list with the Chancellor’s Executive Committee, and to assign each risk to sub-groups of the risk management committee and to risk owner(s) for discussion and action on mitigation efforts.

Chancellor Ballard noted that ECU is considered by UNC-GA to be the most proactive and transparent institution in the system with regard to discussing risks and mitigation efforts.

Board Chair Brinkley requested that thought be given to how the committee and management can engage the entire board in the discussion of top risks and mitigation efforts. Mr. Copeland and other committee members agreed that these risks span the entire University and multiple BOT committees.

**Ms. Stacie Tronto provided the Internal Audit update.**

Ms. Tronto presented the Internal Audit dashboard. She stated that the current year’s audit plan is 58% complete and is on track to meet or exceed the target 80% completion rate by June 30. The overall office direct productivity hours may not meet the goal of 75%, due to extended medical leave of staff member(s). IA is currently at 70% direct hours.

Ms. Tronto stated that there are currently three (3) outstanding/unresolved corrective actions by management on prior audit recommendations; additional follow-ups are in progress, so this number will likely change. Ms. Tronto stated that the overall completion rate across all divisions is 81%; the target is 95%. Ms. Tronto stated that while the University is short of the target, management is taking these items seriously, and that the University is in a good place with regard to management’s overall responsiveness in addressing internal controls and other recommendations.

Ms. Tronto presented two proposed changes to the FY 2014-15 audit plan. 1) Deferral of the Payroll/Kronos audit, and 2) Deferral of the Follow-up of University Youth Programs. Both were proposed to be deferred until the FY 2015-16 audit plan since the reviews would not have added significant value or advised management of anything that is not already known at this point

**Action Item:** The committee unanimously approved two changes to the FY 2014-15 audit plan – 1) Deferral of the Payroll/Kronos audit, and 2) Deferral of the Follow-up of University Youth Programs.

Mr. Copeland asked whether progress has been made in implementing any of the recommendations from the Youth Programs audit. Mr. Wiseman stated that he is serving as chair of the Task Force to address these items, and that a presentation on the task force’s recommendations will be made to Executive Council in the coming weeks. He stated that the overall responsibility, standardization, and governance structure for youth programs has not been assigned or implemented. Ms. Tronto stated that the original internal audit report was shared with all Vice Chancellor’s so that the recommendations could be shared widely across all divisions.

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**Minutes from ECU BOT Audit Committee  
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However, Ms. Tronto is not aware of how widely the Vice Chancellor's shared this information, or what expectations they may have communicated. Mr. Scott and Mr. Copeland stressed the importance of the recommendations related to University Youth Programs being addressed in a timely manner; wherever possible, prior to this summer's camps.

**Other Business** – Mr. Copeland asked if anyone had other business for the committee. No other business was brought forward by anyone in attendance.

**Closed Session** – At 9:30AM, Mr. Scott made a motion that the committee go into closed session in order to discuss items that are protected according to state statutes governing personnel information, criminal investigations, internal audit working papers, sensitive security information, and/or otherwise not considered a public record within the meaning of Chapter 132 of the North Carolina General Statutes. The motion was seconded by Mr. Brinkley and unanimously approved.

The Committee returned to open session and continued work on the agenda at 9:50 AM.

There being no further business, the Audit Committee meeting was adjourned at 9:50 AM.

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Respectfully submitted,  
Wayne Poole  
ECU Office of Internal Audit and Management Advisory Services

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Hiromi Sanders, Office of Research Integrity and Compliance
Agenda Item	II.
Item Description	Conflict of Interest Disclosure Data for FY 2014 - 2015
Comments	
Action Requested	Information
Disposition	
Notes	

>> General Questions

Contact Information

1. Contact Information \*

Last Name \*

First Name \*

Dept Name \*

Title & Rank

Campus Address

Campus Telephone

Email \*

Role  
 Disclosing Person

Information on Activities Current and/or Anticipated in the Next Twelve Months

2. Do you or a family member receive personal compensation from, or have a current or pending equity interest (other than mutual fund holdings) in any business, organization or entity whose operations are related or potentially related to your administrative, instructional, operational or financial responsibilities at East Carolina? \*
- Yes  No
3. Do you or a family member hold an executive position or serve on the board of directors or on a scientific or technical advisory board or any other board of a business or a not-for-profit organization that is engaged in an area related to your administrative, research, instructional, operational or financial responsibilities at East Carolina? \*
- Yes  No
4. During the past twelve months, have you or a family member received any favors or gratuities or anything of monetary value from a person or business that is related or potentially related to your responsibilities at East Carolina, or in the next twelve months do you expect to do so? Exceptions are gifts of texts or payment for a modest meal. \*
- Yes  No
5. Are you or a family member engaged in any other activities or relationships that could be perceived to have the potential for creating either a conflict or the appearance of a conflict with your East Carolina responsibilities? \*
- Yes  No
6. Are you related to, have immediate family, or are you in an amorous relationship with anyone at ECU? \*
- Yes  No

# **Conflict of Interest Compliance Report**

## **Fiscal Year 2014-15**

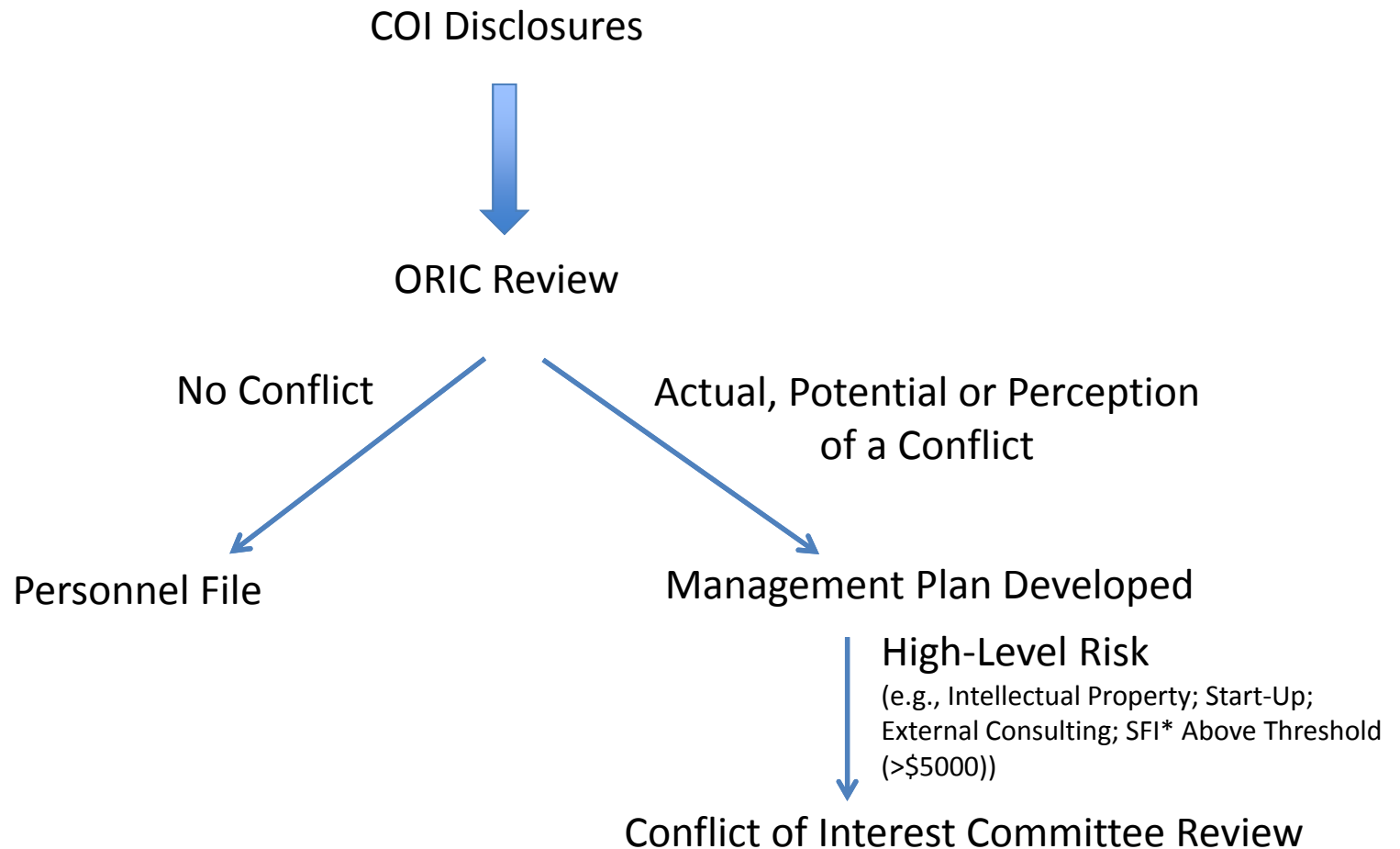
Office of Research Integrity and Compliance  
Hiromi Sanders  
Assistant Director



# Conflict of Interest Compliance Report

- Disclosure & Review Process
- Disclosure Data
  - Federally Funded Personnel
  - EPA Faculty and Staff

# Conflict of Interest Review Process



\* Significant Financial Interest

# COI Compliance Data FY14-15

- Public Health Service Disclosures
  - Personnel involved in the design, conduct, or reporting of federally funded research (e.g., NIH, DoD)
  - 100% compliance (329)

# COI Compliance Data FY14-15

- ECU Disclosures
  - **Full-Time: 95.1% Compliance (2148/2260)**
  - **Part-Time: 93.2% Compliance (95/102)**
- Proposed Measures FY15-16:
  - Notify the campus earlier; during the fall semester.
  - Enforce COI disclosures from part-time EPA employees at time of hire.

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Ken DeVille, Office of Institutional Integrity
Agenda Item	III.A.
Item Description	Employee Code of Conduct
Comments	
Action Requested	Information
Disposition	
Notes	

**East Carolina University  
Division of Health Sciences  
Employee Code of Conduct**

- Initiative from Dr. Horns. First ever Divisional Code for employees.
- The Code was vetted through multiple Deans, Faculty, and Committees including Legal and Human Resources.
- It is divided up into core values and governing principles that range from: patient care, research, fraud and abuse, political activities, etc.
- It is largely an aspirational document. The Code does not have any disciplinary authority.
- It affirms DHS employees' commitment to doing what is ethically right and should serve as a guide in upholding this commitment.
- Each employee is expected to know, understand, and abide by the guidelines outlined in this Code of Conduct, and by doing so ensure that employees across the DHS continue to provide the highest levels of compassionate and quality healthcare while complying with all applicable laws, regulations, and policies.
- Every new employee will read and sign during his orientation. It will also be included in all DHS faculty hiring packets. Going forward, there will be an annual requirement to read and affirm the Code.
- The Code was distributed electronically on September 1, 2015 asking all employee to affirm to it. Employees have two weeks to read, review, and accept the Code electronically. All Deans will be provided information at the end of September regarding which employees have not signed.

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Ken DeVille, Office of Institutional Integrity
Agenda Item	III.B.
Item Description	Benchmark Outlier Analysis of Physician Billing Trends
Comments	
Action Requested	Information
Disposition	
Notes	

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Donna Payne, University Counsel and Vice Chancellor for Legal Affairs
Agenda Item	IV.
Item Description	Update on State Ethics Act Matter and UNC Policy 200.1 Information Dual Memberships and Conflicts of Interest
Comments	
Action Requested	Information
Disposition	
Notes	



East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Stacie Tronto, Chief Audit Officer
Agenda Item	V. A.
Item Description	Annual Engagement Plan 2015 - 2016
Comments	
Action Requested	Action
Disposition	
Notes	

# Risk Based Audit Plan - Objectives

- Compliance with IIA Standard 2010 – Planning
- Identify the priorities of Internal Audit based on the assessment of risk and potential exposures that may affect ECU's ability to accomplish its objectives
- To share and coordinate activities w/other internal and external providers of relevant assurance services to ensure proper coverage and minimize duplication of efforts
- To present the Internal Audit plan and resource requirements to the Audit Committee and Chancellor for review and approval



# Audit Planning Process

Continuously Assess and Monitor Risk/Update Audit Plan Accordingly



- Ensures completeness of risk coverage
- Vision, mission, and strategic plan
- Latest financial statement
- Financial balances
- Organization chart, chart of accounts
- Last audit completed and results of audit

- Ratings based on objective guidance; judgment applied
- Criticality of unit
- Internal Control
- Public or political sensitivity
- Legal and Governance
- Change in management
- Financial Impact
- Fraud and Abuse

- Facilitated by ERM
- Uncovers issues impacting University at an enterprise level
- Links to strategic objectives
- Identifies most critical risk (strategic, operational, compliance, reputational, financial)

- Review other assurance providers plans and results of reviews
- Review latest findings from State Audit reports
- Review ECU BOT Minutes and ECU-P Board Minutes
- Review UNC FIT and Internal Control Assessment

- Based on prioritized audit universe, top-down assessment
- Management requested reviews
- Determine if pending audits from previous plan need to be brought forward
- Determine follow-up reviews
- Determine available auditor hours

- Present to Executive Council for Discussion
- Approval by Chancellor
- Approval by ECU BOT Audit Committee
- Remit to UNC GA
- Remit to Council of Internal Auditing

**East Carolina University  
Office of Internal Audit  
Annual Engagement Plan  
By Type  
FY 2015-2016**

Description	Budget Status	Budgeted Hours	%age of Total	Risk Ranking
<b>Operational Audits:</b>				
Aramark Contract	WIP	300	2%	Med
Kronos/Payroll (Integrated)	BF	800	5%	High
BSOM Patient Billing	CYP	700	4%	High
Student Health Services Patient Billing	CYP	600	4%	High
SoDM (CSLC)	CYP	400	2%	High
Succession Planning and Knowledge Transfer	CYP	600	4%	High
Telemedicine	CYP	600	4%	High
Biostatistics	CYP	400	2%	Med
Occupational Therapy	CYP	400	2%	Med
<b>Total Operational Audit Hours</b>		<b>4800</b>	<b>29%</b>	
<b>Compliance Audits:</b>				
UNC Policy 700.6. - Academic Integrity	CYP	400	2%	High
Cash Counts	CYP	200	1%	Med
<b>Total Compliance Audit Hours</b>		<b>600</b>	<b>4%</b>	
<b>Information Technology Audits:</b>				
2016 IT DR and Business Continuity	CYP	200	1%	High
Oracle Security Assessment Progress	CYP	60	0%	High
Cloud Computing/Data Storage Review	CYP	400	2%	High
ERP Logical Access	CYP	400	2%	High
External Security Assessment Progress	CYP	200	1%	High
<b>Total Information Technology Audit Hours</b>		<b>1260</b>	<b>8%</b>	
<b>Special Reviews:</b>				
Special Reviews - Pending	CYP	1100	7%	NA
Special Reviews in Progress	WIP	100	1%	NA
<b>Total Special Review Audit Hours</b>		<b>1200</b>	<b>7%</b>	
<b>Follow-Up Reviews:</b>				
School of Dental Medicine (A14006)	WIP	50	0%	High
University Youth Programs (A13033)	BF	200	1%	High
2nd FollowUp - Athletics (A13039)	CYP	100	1%	High
Department of Human Resources (A13023)	CYP	40	0%	High
IT and Data Governance (A15017)	CYP	80	0%	High
Pharmacy Services (A14050)	CYP	80	0%	High
Athletic Camps (A15039)	CYP	80	0%	High
Materials Management -PORT (A13034)	CYP	20	0%	Med
Parking and Transportation Services (A15014)	CYP	100	1%	Med
Physical Therapy (A15005)	CYP	40	0%	Med
NCAA Financial Audit (A15015)	CYP	20	0%	Med
<b>Total Follow-Up Review Audit Hours</b>		<b>810</b>	<b>5%</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

**East Carolina University**  
**Office of Internal Audit**  
**Annual Engagement Plan**  
**By Type**  
**FY 2015-2016**

Description	Budget Status	Budgeted Hours	%age of Total	Risk Ranking
<b>Other/Special Projects:</b>				
Consultations	CYP	2742	16%	NA
Committees/Other Routine Tasks (ie. SBI Reports, Assist State Auditor)	CYP	500	3%	NA
Quality Assurance Review	CYP	100	1%	NA
2nd EnCase Examiner	CYP	40	0%	NA
Risk Assessment/Audit Planning 2016-2017	CYP	100	1%	NA
Risk Assessment/Audit Planning 2015-2016	WIP	20	0%	NA
<b>Total Other/Special Project Hours</b>		<b>3502</b>	<b>21%</b>	
<b>Total Direct Audit Hours</b>		<b>12172</b>	<b>73%</b>	
Administration	CYP	1310	8%	NA
Leave	CYP	2496	15%	NA
Professional Development	CYP	662	4%	NA
<b>Total Indirect Audit Hours:</b>		<b>4468</b>	<b>27%</b>	
<b>Grand Total Audit Hours</b>		<b>16640</b>	<b>100%</b>	

**Management Consults:**

Diving and Water Safety  
Service Centers

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Chancellor/Date

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ECU BOT Audit Committee Chair/Date

**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

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Stacie Tronto, Chief Audit Officer
Agenda Item	V. B.
Item Description	Audit Committee Certification Letter
Comments	
Action Requested	Action
Disposition	
Notes	

*Board of Trustees Audit Committee*  
*Certification Letter*  
September 24, 2015

Ms. S. Lynne Sanders, CPA  
Associate Vice President for Financial and Compliance Operations  
The University of North Carolina  
P. O. Box 2688  
Chapel Hill, North Carolina 27515-2688

Dear Ms. Sanders:

In accordance with the Best Financial Practices Guidelines adopted by the Board of Governors in November 2005, I confirm that the Board of Trustees (BOT) Audit Committee of **East Carolina University** is in compliance with the following (any exceptions must be identified and explained in an accompanying statement):

1. The Board of Trustees (BOT) Audit Committee met at least four times this past fiscal year.
2. Reviewed the results of the annual financial audit with representatives of the North Carolina Office of the State Auditor (OSA) and discussed corrective actions, if needed.
3. Reviewed the results of any other audit performed and report/management letter (i.e. investigations, Statewide Federal Compliance Audit Reports, etc.) issued by the OSA with representatives of the State Auditor's Office, the Chief Audit Officer and/or appropriate campus official.
4. For any audit finding contained within a report or management letter issued by the OSA, reviewed the institution's corrective action plan and the report of the internal auditor on whether or not the institution has made satisfactory progress in resolving the deficiencies noted, in accordance with North Carolina General Statute 116-30.1 as amended.
5. Reviewed all audits and management letters of University Associated Entities as defined in Section 600.2.5.2 [R] of the UNC Policy Manual.
6. Received and reviewed quarterly reports from the institution's Chief Audit Officer that, at a minimum, reported material (significant) reportable conditions, the institution's corrective action plan for these conditions and a report once these conditions have been corrected.

7. Received, reviewed, and approved, at the beginning of the audit cycle, the annual audit plan for the internal audit department.
8. Received and reviewed, at the end of the audit cycle, a comparison of the annual audit plan with internal audits performed by the internal audit department.

I further attest the following:

1. The institution's Chief Audit Officer reports directly to the Chancellor with a clear and recognized reporting relationship to the chair of the BOT Audit Committee.
2. The Audit Committee charter defines appropriate roles and responsibilities. One of these responsibilities is the assurance that the institution is performing self-assessments of operating risks and evaluations of internal controls on a regular basis.
3. Internal audit functions are carried out in a way that meets professional standards.
4. The institution's Chief Audit Officer forwarded copies of both the approved audit plan and the summary of internal audit results, including any material reportable conditions and how they were addressed, to UNC General Administration in the prescribed format.

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Chair of BOT Audit Committee

Note: A summary of these certifications from each campus will be provided annually to the current Audit Committee Chair of the Board of Governors.



East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Stacie Tronto, Chief Audit Officer
Agenda Item	V. C.
Item Description	Data Analytics
Comments	
Action Requested	Information
Disposition	
Notes	

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Stacie Tronto, Chief Audit Officer
Agenda Item	V. D.
Item Description	UNC BOG Audit Committee
Comments	
Action Requested	Information
Disposition	
Notes	

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	Tim Wiseman, Enterprise Risk Management
Agenda Item	VI.
Item Description	ERM Update – Information Paper
Comments	
Action Requested	Information
Disposition	
Notes	

## INFORMATION PAPER

SUBJECT: Enterprise Risk Management (ERM) Update for the BOT-A Committee September 2015 Meeting

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

2. Action Recapitulation:

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

- New ERM Committee Member Orientations and AY '15-'16 Committee Appointments
- Quarterly Enterprise Risk Management Committee Meeting and Actions (May)
- Creation/Update of '14-'15 Top Risks Management Plans
- University Youth Programs Task Force – ERM Co-Chair – Ongoing
- Re-Admissions Risk Case Reviews and University Behavioral Concerns Team Actions
- ERM Consultations and Inquiries – Various Departments

b. Significant ERM/CRO Activities Next Two Months:

- University Youth Programs Task Force – Both Interim and Longer Term Actions Coordination
- Exec Council Review of Top Risks and Risk Mgmt Plans
- Panel Member @ UNC-GA New Boards of Trustees Members Orientation Risk Mgmt Session
- ISO 31000 Risk Management Standard/ERM Workshop, URMIA Conference (Oct)
- Panel Member at Federal Enterprise Risk Management Summit, GMU (Nov)
- ECU Student Affairs Risk Management Session
- Quarterly Enterprise Risk Management Committee Meeting and Actions (Oct)
- ERM Consultations/Research/Inquiries – Various Departments

3. Other: ECU's ERM program was recently referenced in risk articles in both the Business Insurance newspaper and the University Business magazine.



ACTION OFFICER: Tim Wiseman  
Assistant Vice Chancellor for ERM/Chief Risk Officer  
252-737-2803  
Spilman Bldg, Room 214

## Enterprise Risk Management Committee Meeting Themes

(As of 09/02/2015 – Subject to Change)

	ERMC	Date	Guest Speaker/Lead	Theme
2015	1 <sup>st</sup> Qtr	Feb 25	Risk Prioritization Exercise	Operational / Strategic
	2 <sup>d</sup> Qtr	May 20	Kuali DR/BCP Tool Demo/EH&S  Risk Management Plans Update Launch/ERM	Operational
	3 <sup>rd</sup> Qtr	Jul 29	Risk Management Plans / Youth Programs Update	Operational
	4 <sup>th</sup> Qtr	Oct 21	Title IX Compliance Update & Risk Mgmt Plans Review	Compliance

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

## Two Year ERM Activities Model

Year	Primary Activities	Focus
Even "On" Year (example: '12-'13)	<ul style="list-style-type: none"> <li>• Full ERM Risk Survey</li> <li>• Full Risk Prioritization Exercise</li> <li>• Reset</li> <li>• BOT &amp; EC Presentations and Involvement</li> <li>• Risk Management Plans Creation (or Updates)</li> </ul>	<ul style="list-style-type: none"> <li>• Engaging Key Sensors</li> <li>• Assessment Process (Rigor and Detail)</li> <li>• Risk Register Update</li> <li>• Fresh Look at Current and Anticipated Risk Environment</li> </ul>
Odd "Off" Year (example: '13-'14)	<ul style="list-style-type: none"> <li>• Smaller Scale Re-Prioritization/Re-Validation Exercise</li> <li>• Departmental Workshops</li> <li>• Interviews and Sensing Sessions</li> <li>• Presentations to Other Key Committees/Groups</li> </ul>	<ul style="list-style-type: none"> <li>• Risk Management Plans Update/Adjustment</li> <li>• "By Exception" Reviews</li> <li>• Select Risk Management Project Work</li> <li>• ERM "Maturity" Assessment(s)</li> <li>• Education</li> </ul>

ECU Enterprise Risk Management

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	
Agenda Item	VII.
Item Description	Other Business
Comments	
Action Requested	
Disposition	
Notes	

East Carolina University  
Board of Trustees  
Audit Committee  
September 24, 2015

Session	Audit
Responsible Person	
Agenda Item	VIII.
Item Description	Closed Session
Comments	
Action Requested	
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