# AGENDA
# Audit, Risk Management, Compliance, and Ethics Committee
# September 10, 2020

I.     Approval of Minutes – July 9, 2020

II.    Review of Operational Metrics

III.   Action Items - NONE

IV.    Informational Items
  A. Internal Audit Annual Report for FY 2020 (Mr. Wayne Poole)
  B. Enterprise Risk Management update (Dr. Sara Thorndike)
  C. Annual Conflict of Interest report (Dr. Mary Farwell)
  D. Title IX Regulations Update (Ms. LaKesha Forbes/Ms. Malorie Yeaman)

V.     Closed Session

VI.    Other Business

## Audit, Risk Management, Compliance, and Ethics Committee
September 10, 2020


Agenda Item:                                          I. Approval of Minutes – July 9, 2020


Responsible Person:                                                            Vince Smith
                                                                          Committee Chair


Action Requested:                                                                  Action


Notes:

**Minutes from the Audit, Risk Management, Compliance, and Ethics Committee**
**July 9, 2020 – ONLINE and PHONE MEETING**

The Audit, Risk Management, Compliance, and Ethics Committee of the ECU Board of Trustees met online and via phone on July 9, 2020.

Committee members present: Vince Smith (Chair), Jason Poole (Vice Chair), Bob Plybon, Leigh Fanning, Jim Segrave, Max Joyner, and Tom Furr.

Other board members present: BOT Chair Vern Davenport, BOT Vice Chair Fielding Miller, Angela Moss, Van Isley, Scott Shook, and Tucker Robbins

------------------------------------

Vince Smith, Chair of the Committee, convened the meeting at 8:30 AM.  Following introductory comments by BOT Chair Vern Davenport, Mr. Smith read the conflict of interest provisions as required by the State Government Ethics Act.  Mr. Smith asked if anyone would like to declare or report an actual or perceived conflict of interest.  None were reported.

Mr. Smith asked for the approval of the minutes of the April 2, 2020 committee meeting.

**Action Item**:  The minutes of the April 2, 2020 committee meeting were approved with no changes.

Review of **Operational Metrics**

The committee reviewed the operational metrics related to Internal Audit, Healthcare Compliance, and Athletics Compliance.  Through June 30, Internal Audit exceeded its KPIs by completing over 90% of the annual audit plan and achieving a 76.5% auditor productivity rate.  For the 2020 fiscal year, University management completed 94.6% of the audit recommendations that were followed up on by Internal Audit. Trustee Poole asked if Internal Audit will be following back up on those areas that did not timely resolve their audit recommendations.  Wayne Poole stated that yes, Internal Audit remains engaged with these areas, and will submit follow-up reports to the Audit Committee.

Athletics Compliance exceeded the standard for rules education sessions.  Healthcare compliance exceeded the expectations in the number of education sessions and the number of provider documentation reviews that were conducted.  For the year, the healthcare providers achieved a 90.7% pass rate on documentation reviews, surpassing the goal of 90%.

Research Compliance reported that 100% of the required employees submitted their annual conflict of interest disclosures.

**Action Items**

Mr. Wayne Poole presented the University's annual audit plan for the fiscal year 2021. Mr. Poole stated that this plan was developed in consultation with the various compliance offices and University management and was approved by Chancellor Mitchelson.  The plan is flexible and will change during the year, especially as the continuing impacts of the pandemic are more fully understood.

**Action Item**:  Trustee Jason Poole moved that the proposed annual audit plan be approved as presented in the Board materials.  Trustee Bob Plybon seconded the motion.  The committee approved the proposed plan via roll call vote, and that action did not require full Board approval.

**Minutes from the Audit, Risk Management, Compliance, and Ethics Committee**
**July 9, 2020 – ONLINE and PHONE MEETING**

**Informational Items**

**Office of Internal Audit – Mr. Wayne Poole**
Mr. Poole provided the annual certifications addressing the compliance of the Internal Audit function and the Audit Committee with the requirements of the UNC System.  Mr. Poole stated that all requirements for the 2020 fiscal year were met, and he will submit the documents after receiving my signature.

Mr. Poole briefed the committee on the status of the annual financial statement audit, and the audit of IT controls that is being conducted by the Office of the State Auditor.

**Enterprise Risk Management – Dr. Sara Thorndike**
Dr. Thorndike briefed the committee on the status of the University's ERM program and shared the current top risks list.  Dr. Thorndike advised that the ERM Committee is currently working through the bi-annual risk identification and assessment process and intends to provide the University's new top risks list to the Board this fall.  The process has changed significantly with this cycle, and the process now incorporates the input of more subject matter experts and allows for deeper discussion of the University's risks.

Mr. Poole briefed the committee on the results of the recent ERM Maturity Assessment that was completed by Internal Audit.  Mr. Poole told us that the University's ERM function clearly complies with the requirements outlined in UNC System policy, and that the program exhibits the characteristics of a program that is classified as "defined".

**Other Business**

There being no further business, the Committee meeting was adjourned at 8:56 AM.

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

## Audit, Risk Management, Compliance, and Ethics Committee
September 10, 2020

Agenda Item:                                              II. Review of Operational Metrics

Responsible Person:                                              Wayne Poole
Director of Internal Audit

Action Requested:                                              Information

Notes:

**CEO Tracking Sheet**
**Fiscal Year - 2020**
**Audit, ERM, Compliance & Ethics Committee**

| KPI | Measurement | Prior Year | Target | Variance | July | August | September | October | November | December | January | February | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Audit Plan Completion (Internal Audit) | Percent of projects on annual plan that are completed | 90% | 80% | Plan | 6.6% | 6.6% | 6.6% | 6.6% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 80.0% |
| | | | | Actual | 5.5% | 7.8% | 9.1% | 6.3% | 7.0% | 6.9% | 6.7% | 7.7% | 7.8% | 8.6% | 8.8% | 8.5% | 90.7% |
| | | | | + / - | -1.1% | 1.2% | 2.5% | -0.3% | 0.3% | 0.2% | 0.0% | 1.0% | 1.1% | 1.9% | 2.1% | 1.8% | |
| | | | | YTD +/- | -1.1% | 0.0% | 2.6% | 2.3% | 2.6% | 2.8% | 2.8% | 3.8% | 4.9% | 6.8% | 8.9% | 10.7% | 10.7% |
| Auditor Productivity (Internal Audit) | Direct Audit & Consult hrs vs. Total hours | 75% | 75% | Plan | 75.0% | 75.0% | 75.0% | 75.0% | 75.0% | 69.0% | 76.0% | 76.0% | 76.0% | 76.0% | 76.0% | 76.0% | 75.0% |
| | | | | Actual | 69.0% | 82.8% | 69.7% | 79.2% | 75.3% | 62.4% | 78.1% | 84.3% | 85.8% | 78.9% | 77.8% | 77.3% | 76.5% |
| | | | | + / - | -6.0% | 7.8% | -5.3% | 4.2% | 0.3% | -6.6% | 2.1% | 8.3% | 9.8% | 2.9% | 1.8% | 1.3% | 1.5% |
| | | | | YTD +/- | -6.0% | 0.8% | -1.2% | 0.1% | 0.4% | -2.1% | -1.0% | 0.1% | 1.1% | 1.5% | 1.6% | 1.5% | 1.5% |
| Management Corrective Actions Completion Rate (Internal Audit) | Percent of recommendations resolved when IA follows up | 97% | 95% | Plan | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% |
| | | | | Actual | 66.70% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 90.90% | 71.40% | 100.00% | |
| | | | | + / - | -28.30% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | -4.10% | -23.60% | 5.00% | |
| | | | | YTD % | 66.70% | 87.50% | 92.30% | 95.20% | 95.70% | 97.20% | 97.60% | 97.90% | 98.30% | 96.30% | 94.30% | 94.60% | 94.60% |
| Number of Rules Education Sessions (Athletics Compliance) | Number of sessions spent educating athletes, staff & others | N/A | 180 | Plan | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 180 |
| | | | | Actual | 18 | 27 | 25 | 23 | 17 | 21 | 30 | 23 | 38 | 24 | 27 | 21 | 294 |
| | | | | + / - | 3 | 12 | 10 | 8 | 2 | 6 | 15 | 8 | 23 | 9 | 12 | 6 | |
| | | | | YTD +/- | 3 | 15 | 25 | 33 | 35 | 41 | 56 | 64 | 87 | 96 | 108 | 114 | 114 |
| Number of Education Sessions (Healthcare Compliance) | Number of sessions spent educating providers and staff | N/A | 972 | Plan | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 972 |
| | | | | Actual | 85 | 77 | 79 | 82 | 106 | 89 | 91 | 86 | 86 | 84 | 81 | 81 | 1027 |
| | | | | + / - | 4 | -4 | -2 | 1 | 25 | 8 | 10 | 5 | 5 | 3 | 0 | 0 | 55 |
| | | | | YTD +/- | 4 | 0 | -2 | -1 | 24 | 32 | 42 | 47 | 52 | 55 | 55 | 55 | 55 |
| Number of Provider Documentation Reviews (Healthcare Compliance) | Number of providers whose doc. accuracy was reviewed | N/A | 510 | Plan | 43 | 43 | 43 | 43 | 43 | 43 | 42 | 42 | 42 | 42 | 42 | 42 | 510 |
| | | | | Actual | 38 | 38 | 42 | 41 | 48 | 51 | 60 | 62 | 50 | 47 | 50 | 42 | 569 |
| | | | | + / - | -5 | -5 | -1 | -2 | 5 | 8 | 18 | 20 | 8 | 5 | 8 | 0 | 59 |
| | | | | YTD +/- | -5 | -10 | -11 | -13 | -8 | 0 | 18 | 38 | 46 | 51 | 59 | 59 | 59 |
| Pass Rate Results of Healthcare Provider Documentation Reviews (Healthcare Compliance) | Percent of reviewed providers receiving a passing score | N/A | 90% | Plan | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% |
| | | | | Actual | 82.1% | 91.7% | 89.3% | 92.9% | 88.9% | 92.9% | 88.9% | 91.3% | 93.3% | 96.7% | 93.5% | 86.7% | 90.7% |
| | | | | + / - | -7.9% | 1.7% | -0.7% | 2.9% | -1.1% | 2.9% | -1.1% | 1.3% | 3.3% | 6.7% | 3.5% | -3.3% | 0.7% |
| | | | | YTD +/- | -7.9% | -3.5% | -2.5% | -1.1% | -1.1% | -0.4% | -0.5% | -0.3% | 0.1% | 0.8% | 1.1% | 0.7% | 0.7% |
| Employee COI Disclosure Rate (Research Compliance) | Percent of employees who submitted req'd disclosure | 99.97% | 100% | Plan | | | | | | | | | | 90.0% | 5.0% | 5.0% | 100.0% |
| | | | | Actual | | | | | | | | | | 98.6% | 0.9% | 0.5% | 100.0% |
| | | | | + / - | | | | | | | | | | | | | |
| | | | | YTD +/- | | | | | | | | | | 8.6% | 4.5% | 0.0% | 100.0% |

**CEO Tracking Sheet**
**Fiscal Year - 2021**
**Audit, ERM, Compliance & Ethics Committee**

| KPI | Measurement | Prior Year | Target | Variance | July | August | September | October | November | December | January | February | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Audit Plan Completion (Internal Audit) | Percent of projects on annual plan that are completed | 90.7% | 80% | Plan | 6.6% | 6.6% | 6.6% | 6.6% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 80.0% |
| | | | | Actual | 5.7% | 9.0% | | | | | | | | | | | 14.7% |
| | | | | + / - | -0.9% | 2.4% | | | | | | | | | | | |
| | | | | YTD +/- | -0.9% | 1.5% | | | | | | | | | | | 0.0% |
| Auditor Productivity (Internal Audit) | Direct Audit & Consult hrs vs. Total hours | 76.5% | 75% | Plan | 75.0% | 75.0% | 75.0% | 75.0% | 75.0% | 69.0% | 76.0% | 76.0% | 76.0% | 76.0% | 76.0% | 76.0% | 75.0% |
| | | | | Actual | 72.3% | 77.0% | | | | | | | | | | | 74.5% |
| | | | | + / - | -2.7% | 2.0% | | | | | | | | | | | -0.5% |
| | | | | YTD +/- | -2.7% | -0.5% | | | | | | | | | | | 1.2% |
| Management Corrective Actions Completion Rate (Internal Audit) | Percent of recommendations resolved when IA follows up | 94.6% | 95% | Plan | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% |
| | | | | Actual | 100.00% | 100.00% | | | | | | | | | | | |
| | | | | + / - | 5.00% | 5.00% | | | | | | | | | | | |
| | | | | YTD % | 100.00% | 100.00% | | | | | | | | | | | 94.60% |
| Number of Rules Education Sessions (Athletics Compliance) | Number of sessions spent educating athletes, staff & others | 294 | 180 | Plan | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 180 |
| | | | | Actual | 23 | 32 | | | | | | | | | | | 55 |
| | | | | + / - | 8 | 17 | | | | | | | | | | | |
| | | | | YTD +/- | 8 | 25 | | | | | | | | | | | |
| Number of Education Sessions (Healthcare Compliance) | Number of sessions spent educating providers and staff | 1027 | 996 | Plan | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 996 |
| | | | | Actual | 85 | 84 | | | | | | | | | | | 169 |
| | | | | + / - | 2 | 1 | | | | | | | | | | | |
| | | | | YTD +/- | 2 | 3 | | | | | | | | | | | |
| Number of Provider Documentation Reviews (Healthcare Compliance) | Number of providers whose doc. accuracy was reviewed | 569 | 528 | Plan | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 528 |
| | | | | Actual | 46 | 48 | | | | | | | | | | | 94 |
| | | | | + / - | 2 | 4 | | | | | | | | | | | |
| | | | | YTD +/- | 2 | 6 | | | | | | | | | | | |
| Pass Rate Results of Healthcare Provider Documentation Reviews (Healthcare Compliance) | Percent of reviewed providers receiving a passing score | 90.7% | 90% | Plan | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% |
| | | | | Actual | 90.9% | 88.2% | | | | | | | | | | | 90.7% |
| | | | | + / - | 0.9% | -1.8% | | | | | | | | | | | |
| | | | | YTD +/- | 0.9% | -0.4% | | | | | | | | | | | |
| Employee COI Disclosure Rate (Research Compliance) | Percent of employees who submitted req'd disclosure | 100.00% | 100% | Plan | | | | | | | | | | 90.0% | 5.0% | 5.0% | 100.0% |
| | | | | Actual | | | | | | | | | | | | | 100.0% |
| | | | | + / - | | | | | | | | | | | | | |
| | | | | YTD +/- | | | | | | | | | | | | | |

## Audit, Risk Management, Compliance, and Ethics Committee
September 10, 2020

Agenda Item:                                              III. Action Items

Responsible Person:                                              Wayne Poole
                                              Director of Internal Audit

Action Requested:                                              None

Notes:                              No Action Items from Committee

## Audit, Risk Management, Compliance, and Ethics Committee
September 10, 2020

Agenda Item: IV. A. Internal Audit Annual Report for FY 2020

Responsible Person: Wayne Poole
Director of Internal Audit

Action Requested: Information

Notes:

# Pirate Auditors

## Office of Internal Audit and Management Advisory Services

## FY 2020 Year in Review

# *Our Core Values...*

**S**elflessness

**O**wnership

**U**nity

**L**arger Purpose

# FY 2020 by the Numbers

- Audit Plan Completion:  **90.7%**  (target is ≥80%)
- Auditor Productivity (chargeable hours): **76.5%** (target is ≥75%)
- Projects Completed: 49
- Formal (reportable) Recommendations: 86
- <u>Direct</u> Monetary Recovery: ~ $75k
- Hotline Triage: 18
- Consultations: 141 (approx 10% of team's hours)
- Committees/Workgroups:  17

# How we spent our time

*Total Annual Hours by Project Type (Entire team – all positions)*



Non-Chargeable
27%

Administrative tasks, professional development, leave, holidays

Ops/Compliance/IT
28%

Follow-Ups
9%

Special Projects
14%

Consultations
10%

Investigative
12%

ECU
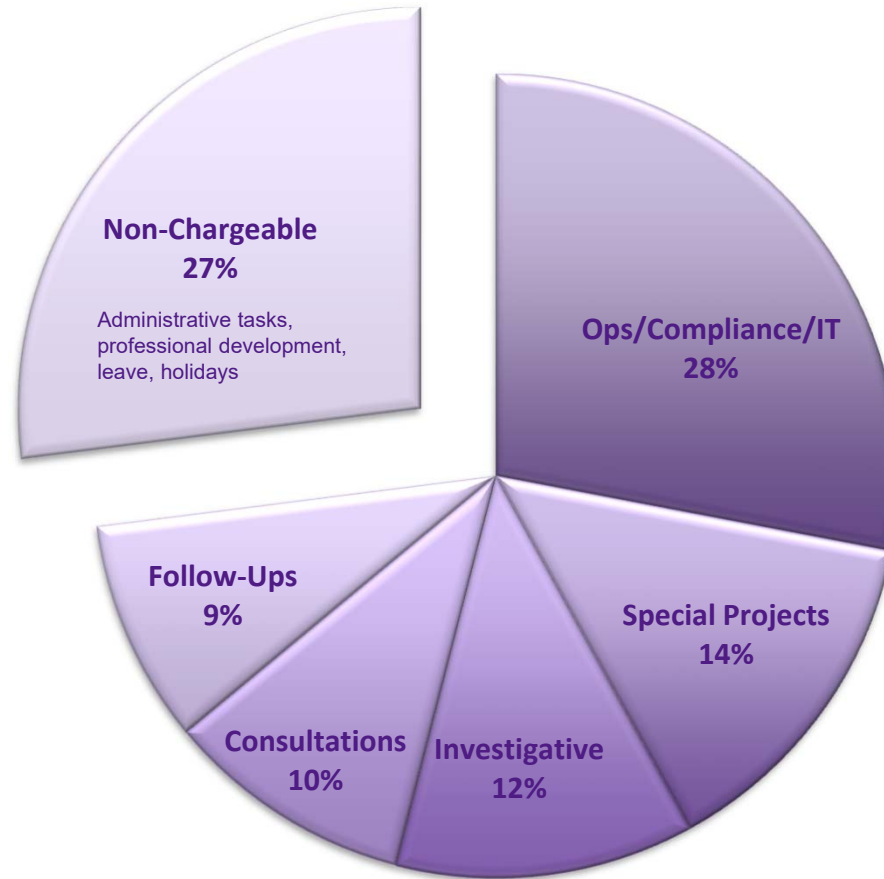
# Who We Served –

## Percentage of chargeable time by Division



ECU
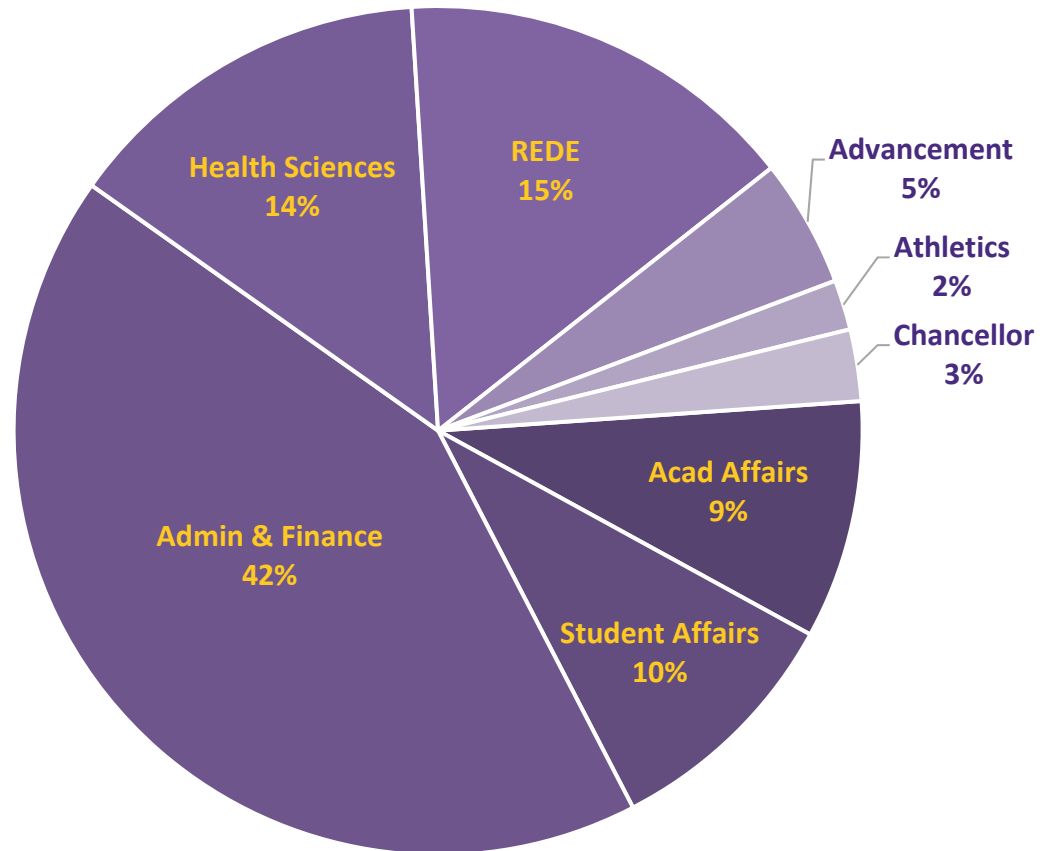
# *Key Accomplishments*

- Created Assurance Map of all lines of defense and risk and compliance providers
- Implemented *University Investigative Responsibilities Regulation*
- Continued our strong relationships with other ECU compliance professionals
- Maintained high productivity and operations tempo in spite of office relocation and remote work

# *Key Accomplishments*

- Continued development of our data analytics program and delivery of products for management use

- Increased consultations specific to COVID-19

- Began significant support to the ERM program and the Distributed IT workgroup

ECU

# *Key Accomplishments*

- Brought in two outstanding new team members

- Team members completed or made significant progress towards new certifications – CIA, CFE, business analytics certificate

# *Community Service*

- Supported Toys for Tots, and collected toys/gifts for local foster children
- Donated generators for NC hurricane relief
- Collected supplies for the Community Crossroads shelter in Greenville
- Collected food for the Food Bank of Central and Eastern NC
- Participated in Storm the Stadium to raise veterans' scholarship funds

ECU

# *Feedback from our Clients…*

"I've enjoyed working with your team over the years.   I've found you to be extremely professional and always thorough, fair, and balanced.  I especially appreciated the opportunity to bounce ideas off of you and have very open conversations, which I believe led to better outcomes for all."

# *Feedback from our Clients…*

"I want to thank you for your approach
to this audit, for your gentleness and
your curiosity.  You asked good questions
and were kind when there were things
we needed to fix."

# *Feedback from our Clients...*

"As always, thank you for how you
go about your work and partnership
on these audits."

# *Feedback from our Clients...*

"You guys are the epitome of customer service...everything you do is done with a spirit of trying to help us, and the whole University, be better."

# *What's Next – FY 2021*

- New year, new audit plan

- Leaner budgets (again)

- "Extreme Agility" with pandemic and other factors in play – we will do things that <u>matter</u>

- Fraud Risk Assessment across campus

- External Quality Assurance Review

- AutoAudit upgrade

# *What's Next – FY 2021*

- Information sharing and team building
- Continuous development and growth – additional team member certifications
- Building depth and sustainability in key areas
- Community service

# *Always moving forward...*

- Focus on agility, responsiveness, and activities that add clear value for the University and its stakeholders in a very uncertain time

- Continue to link our work to the institution's strategy, goals, and risks

- SERVE and be accountable to the University and our constituents

# *Pirate Auditors*

# *Serving with excellence and the SOUL of a championship team!*

## Audit, Risk Management, Compliance, and Ethics Committee
September 10, 2020

Agenda Item:                                          IV. B. Enterprise Risk Management

Responsible Person:                                               Sara Thorndike
                                        Vice Chancellor for Administration and Finance

Action Requested:                                                    Information

Notes:

## Audit, Risk Management, Compliance, and Ethics Committee
September 10, 2020

Agenda Item:                                  IV. C. Annual Conflict of Interest report

Responsible Person:                                             Mary Farwell
Assistant Vice Chancellor for
Academic Affairs Research

Action Requested:                                             Information

Notes:

# Annual COI Report – FY 2019-20

ECU regulation 01.15.03, Regulation on Conflicts of Interest, Commitment, and External Professional Activities for Pay, sets forth procedures for implementing the UNC Board of Governors' policy and guidelines concerning conflicts of interest and commitment and External Professional Activities for Pay affecting University employment.

The University requires at a minimum, conflicts of interest disclosures be completed annually by all EHRA (faculty and non-faculty) employees.

The below chart details statistics on disclosures for the FY19-20 reporting period. Our KPI is 100% submission of annual disclosures by EHRA employees and we have achieved that goal for the previous reporting period.

**COI ACTIVITY**

| | |
|---|---|
| Number of annual COI disclosures required | 3028 |
| Number of annual COI disclosures submitted | 3028 |
| % EHRA employees submitting annual disclosure | 100% |
| Number of annual disclosures adjudicated | 1201 |

Adjudications represent the number of COI disclosures that were flagged as having a potential conflict.

## Audit, Risk Management, Compliance, and Ethics Committee
September 10, 2020


Agenda Item:                                          IV. D. Title IX Regulations Update

Responsible Person:                                                   LaKesha Forbes
                                                              Associate Provost for
                                    Equity and Diversity and Title IX Coordinator

                                                                  Malorie Yeaman
                                 Director of Equal Opportunity and Title IX

Action Requested:                                                     Information

Notes:

SEPTEMBER 10, 2020

# Title IX Update



**LaKesha Alston Forbes – Associate Provost for Equity and Diversity and Title IX Coordinator**
**Malorie Yeaman – Director of Equal Opportunity and Title IX**

# *The Final Rule*

- The Final Rule is the 2,033-page regulation proposed by the Department of Education ("DOE") on May 6, 2020 regarding how educational institutions including higher ed and K-12 respond to complaints of sexual harassment, sexual assault, dating & domestic violence, and stalking. The regulation went through Notice and Comment and carries the full force of the law.

- While there are currently multiple lawsuits against the Department of Education, the Rule went into full effect on August 14, 2020. ECU is in full compliance with the Rule as of August 14, 2020.

# Key Changes Under the Final Rule

| | | |
|---|---|---|
| JURISDICTION | ACTUAL KNOWLEDGE | DEFINITIONS |
| TRAINING REQUIREMENTS | PROCEDURAL REQUIREMENTS | LIVE HEARINGS WITH CROSS EXAMINATION |

# *What is Staying the Same?*

DEFINITION OF CONSENT

STANDARD OF EVIDENCE

RESPONSIBLE EMPLOYEE DEFINITION

# Changes to Previous ECU Policies and Procedures

- The Title IX Compliance and Resolution Regulation and the University Regulation on Reports of Prohibited Interpersonal Violence and Related Misconduct will replace the current Regulation on Sexual and Gender-Based Harassment and Other Forms of Interpersonal Violence.

- The Notice of Nondiscrimination and Affirmative Action Policy was updated with the necessary information pertaining to the Title IX changes, including the revision for the change in the title of the Regulation, the defined and specific conduct now covered under Title IX, and updates to direct all Title IX concerns to the University's Title IX Coordinator in compliance with the new provision in the Final Rule.

- The ECU Community School adopted four new policies and revised one current policy to reflect the required changes under the new Final Rule.

# Next Steps

## TRAINING REQUIREMENTS

Title IX Personnel including Title IX Coordinator, investigators, decision makers, and appellate officers (including members of the BOT) must receive specific training outlined in the Final Rule.

## COMPLIANCE MONITORING

Ongoing compliance monitoring to ensure ECU is fully compliant with requirements outlined in the Final Rule.

## CAMPUS AWARENESS

Working with campus partners to raise awareness of the new Regulations and procedures, including awareness of reporting options and support resources.

## Audit, Risk Management, Compliance, and Ethics Committee
September 10, 2020


Agenda Item:                                                    V. Closed Session

Responsible Person:                                            Wayne Poole
                                                        Director of Internal Audit


Action Requested:

Notes:

# Audit, Risk Management, Compliance, and Ethics Committee
September 10, 2020

Agenda Item:                                          VI. Other Business

Responsible Person:                                          Wayne Poole
                                          Director of Internal Audit

Action Requested:

Notes: