

**AGENDA**  
**Audit, Risk Management, Compliance, and Ethics Committee**  
**February 10, 2022**

- I. Approval of Minutes – November 11, 2021
- II. Review of Operational Metrics
- III. Action Items
  - A. Changes to Annual Audit Plan (Mr. Wayne Poole)
- IV. Informational Items
  - A. Enterprise Risk Management Update (Ms. Stephanie Coleman)
  - B. Research Compliance (Dr. Mike Van Scott, Dr. Mary Farwell, Ms. Julie Cole)
  - C. Review of Selected Recent Internal Audits (Mr. Wayne Poole)
- V. Closed Session
- VI. Other Business



**Audit, Risk Management, Compliance, and Ethics Committee**  
February 10, 2022

Agenda Item: I. Approval of Minutes – November 11, 2021

Responsible Person: Mr. Vince Smith  
Committee Chair

Action Requested: Action

Notes:

**Minutes from the Audit, Risk Management, Compliance, and Ethics Committee  
November 11, 2021 – Main Campus Student Center and Online Meeting**

The Audit, Risk Management, Compliance, and Ethics Committee of the ECU Board of Trustees met online and in person on November 11, 2021.

Committee members present: Vince Smith (Chair), Angela Moss (Vice Chair), Tom Furr, Cassie Burt, Jeff Roberts, and Chandler Ward.

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Vince Smith, Chair of the Committee, convened the meeting at 1:00 PM. 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. None were reported.

Mr. Smith asked for the approval of the minutes of the September 9, 2021 committee meeting.

**Action Item:** The minutes of the September 9, 2021 committee meeting were approved with no changes.

**Review of Operational Metrics**

Mr. Wayne Poole reviewed the operational metrics related to Internal Audit, Healthcare Compliance, Research Compliance, and Athletics Compliance.

Through October, Internal Audit is on track to hit the targets for audit plan completion and auditor productivity. Mr. Poole reported that 92% of the audits on the plan are directly related to a University top risk, emerging risk, or strategic goal. Management has completed or made satisfactory progress towards resolving 95.8% of the audit recommendations that Internal Audit has followed up on during the current fiscal year.

Athletics Compliance and Healthcare Compliance are exceeding their targets for the number of education and consultation sessions they've provided for the year to date. For the year to date, 93.7% of the healthcare providers have passed their documentation reviews, exceeding the target of 90%.

**Action Items**

Mr. Poole presented proposed changes to the fiscal year 2022 annual audit plan. One audit was proposed to be added and one audit was proposed to be postponed.

**Action:** Trustee Roberts made a motion to approve the proposed changes as presented in the board materials. Trustee Furr seconded the motion and it passed unanimously.

**Informational Items**

**Enterprise Risk Management – Ms. Stephanie Coleman**

Ms. Coleman presented the University's top enterprise risks matrix, which includes the responsible senior management official for each risk. The matrix includes communications and steps that have been taken on each risk. The matrix also includes information on secondary risks and emerging risks.

Ms. Coleman advised that the University Affairs Committee would be receiving an update on student mental health and well-being, one of ECU's top risks, from Vice Chancellor Virginia Hardy and the Student Affairs team.

Ms. Coleman provided details on some of the top and emerging risks that the ERM Committee has recently engaged in discussions on. These include enrollment, lessons learned from the pandemic and the fall semester startup, tax liability and other implications for remote workers in other states and countries, and challenges related to the workforce (employee recruiting and retention). Committee members asked several questions and engaged in discussion on these risks, particularly those related to the workforce and tax liability.

**Minutes from the Audit, Risk Management, Compliance, and Ethics Committee  
November 11, 2021 – Main Campus Student Center and Online Meeting**

**Office of Internal Audit – Mr. Wayne Poole**

Mr. Poole provided information on Internal Audit resources as requested by the committee, including staffing, workload, and budget.

Mr. Poole briefed the committee on the University's annual financial audit which has been completed by the Office of the State Auditor. The State Auditor found the financial statements for the 2021 fiscal year to be fairly stated and reported no internal control weaknesses that would impact the accuracy of the financial statements. The financial audit report will be published in the next two weeks.

Mr. Poole advised the committee that this year ECU was selected by the State Auditor as part of the statewide audit of federal student financial aid funds. The State Auditor found no reportable findings related to ECU on this audit.

Mr. Poole briefed the committee on several recently completed internal audits.

**Closed Session**

At 1:43 PM, Trustee Cassie Burt made a motion to go into Closed Session to protect the confidentiality of personnel information, internal audit workpapers, and other information that is considered confidential pursuant to applicable NC general statutes. The motion was seconded and approved unanimously.

**Other Business**

The committee returned to open session at 1:56 PM.

There was no other business to discuss, and the committee meeting was adjourned at 1:57 PM.

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



**Audit, Risk Management, Compliance, and Ethics Committee**  
February 10, 2022

Agenda Item: II. Review of Operational Metrics

Responsible Person: Mr. Wayne Poole  
Director of Internal Audit

Action Requested: Information

Notes:





**Audit, Risk Management, Compliance, and Ethics Committee**  
February 10, 2022

Agenda Item: III.A Changes to Annual Audit Plan

Responsible Person: Mr. Wayne Poole  
Director of Internal Audit

Action Requested:

Notes:

**East Carolina University  
Office of Internal Audit  
Annual Engagement Plan  
By Type  
FY 2022**

Project Description		Budgeted Hours	% of Total	Division
<b>Integrated/Internal Controls/Operational/Performance Audits:</b>				
Financial Aid Analytics	PPD (v2)	0	0.0%	
Parking and Transportation (Business processes)	WIP	300	1.8%	AF
Automated Journal Voucher Process	WIP	240	1.4%	AF
Campus Living	OP	300	1.8%	SA
ECU Lab School	OP	300	1.8%	AA
Clinical Trials	OP	300	1.8%	HS
Payroll	OP	300	1.8%	AF
University Scholarships	OP	300	1.8%	AA,HS,UA
Athletics Ticket Office	OP	300	1.8%	AT
ChromeRiver Processes	OP	300	1.8%	AF
Academic Outreach Operations	OP	300	1.8%	AA
ProCard Transactions 2020-21	ADD (v2)	160	1.0%	ALL
		<b>3100</b>	<b>18.5%</b>	
<b>Compliance Audits:</b>				
Conflict of Interest Management	OP	240	1.4%	REDE,AA,HS
Pandemic Relief Funds (details TBD)	OP	300	1.8%	ALL
Americorps Participation Records (College of Ed)	OP	160	1.0%	AA
		<b>700</b>	<b>4.2%</b>	
<b>Information Technology Audits:</b>				
Mobile Computing Practices of Remote Workers	OP	300	1.8%	ALL
UNC Policy 1400 Assessment	OP	240	1.4%	AF
Campus Ops Networked Systems	OP	260	1.6%	AF
axiUm Controls	WIP	40	0.2%	HS
		<b>840</b>	<b>5.0%</b>	
<b>Investigative Reviews:</b>				
<a href="#">Hotline Allegations Triage</a>	OP	100	0.6%	ALL
Investigative Reviews - Already In Progress	WIP	200	1.2%	
Investigative Reviews - Not Yet Received/Started	OP	1400	8.4%	
		<b>1700</b>	<b>10.1%</b>	
<b>Follow-Up Reviews:</b>				
<a href="#">Action Plan Tracking and Follow-Up</a>	OP	600	3.6%	ALL
OSA IT Recommendations (1st follow-up)	WIP	40	0.2%	AF
OSA IT Recommendations (2nd follow-up)	OP	140	0.8%	AF
Campus Living Hiring Practices (L21015)	OP	80	0.5%	SA
Greenphire Participant Payment Controls (A21024)	OP	100	0.6%	ALL
ADA/504 Compliance (A20004)	OP	80	0.5%	AF
SoDM Clinic and Rev Cycle Recommendations	PPD (v3)	100	0.6%	HS
		<b>1140</b>	<b>6.8%</b>	
<b>Consultations/Management Advisory Services</b>				
<a href="#">Routine and Unplanned Consultations</a>	OP	660	3.9%	ALL
<a href="#">Routine Data Analytics Support for Clients</a>	OP	400	2.4%	ALL

OP=Original Plan  
WIP=Carry over from prior year  
ADD=Added since July 1  
CX=Cancelled  
PPD=Postponed



**East Carolina University  
Office of Internal Audit  
Annual Engagement Plan  
By Type  
FY 2022**

Project Description		Budgeted Hours	% of Total	Division
University Committees, Workgroups, Education, and Client Relations	OP	400	2.4%	ALL
ERM Program Support	OP	100	0.6%	AF
Student Athlete Course Clustering	OP	60	0.4%	AA
Gap Analysis - US DOJ Compliance Program Guidance	OP	80	0.5%	CH
ProCard Analytics for ChromeRiver	WIP	300	1.8%	AF
REDE CPE Consultation	ADD	20	0.1%	REDE
Friends of UNCW	ADD	20	0.1%	EXT
		<b>2040</b>	<b>12.2%</b>	
<b>Other/Special Projects:</b>				
Coordinate and Assist with External Audits, SBI Reports, Routine Mtgs	OP	1200	7.2%	ALL
Audit Software Admin and Maintenance	OP	300	1.8%	NA
Student Intern Program	OP	120	0.7%	NA
Risk Assessment/Audit Planning 2021-2022	WIP	20	0.1%	ALL
Increase EnCase Capabilities	WIP	100	0.6%	NA
Risk Assessment/Audit Planning 2022-2023	OP	100	0.6%	ALL
Data Analytics Capabilities Enhancement	OP	300	1.8%	NA
University Code of Conduct	OP	40	0.2%	CH
Veteran Student Data Analytics	OP	160	1.0%	AA
		<b>2340</b>	<b>14.0%</b>	
<b>Total Direct/Chargeable Hours</b>		<b>11860</b>	<b>71%</b>	
Administration		1800	10.7%	NA
Leave/Holiday		2300	13.7%	NA
Professional Development		800	4.8%	NA
<b>Total Indirect Hours:</b>		<b>4900</b>	<b>29%</b>	
<b>Grand Total Hours</b>		<b>16760</b>	<b>100%</b>	

**Original Plan Approved by Chancellor Rogers on June 4, 2021**

**Original Plan Approved by ECU Board of Trustees on July 23, 2021**

**Version 3 to be considered by Chancellor Rogers and the BOT Audit Committee on February 10, 2022**

OP=Original Plan  
WIP=Carry over from prior year  
ADD=Added since July 1  
CX=Cancelled  
PPD=Postponed



**Audit, Risk Management, Compliance, and Ethics Committee**  
February 10, 2022

Agenda Item: IV. A. Enterprise Risk Management Update

Responsible Person: Ms. Stephanie Coleman  
Vice Chancellor for  
Administration and Finance

Action Requested: Information

Notes:

## East Carolina University ERM Advisory Group and Risk Management Process Owner Matrix 2020-2022 Cycle Top Risks (as of February 2022)

Risk	Advisory Teams	Sponsors	Updates
<b>University <u>Financial Sustainability, including Athletics</u></b> <ul style="list-style-type: none"> <li>• Sustainable revenues from all sources (enrollment, auxiliaries, appropriations)</li> <li>• Magnified by current economic conditions</li> </ul>	Cabinet Finance	VCAF	-Metrics, financial update each BOT mtg -Financial Audit results and key financial indicators to Finance/Facilities Cmte Feb 21 -Chancellor implemented spending guidelines and other steps for FY21 and 22
<b>University <u>Workforce Challenges</u></b> <ul style="list-style-type: none"> <li>• Recruiting and retaining qualified and diverse faculty and staff, including healthcare professionals</li> <li>• Retaining institutional knowledge for long-term success and sustainability</li> <li>• Inconsistent compensation increases</li> <li>• Faculty and staff wellness, stress, and burnout concerns, which are impacting the morale and effectiveness of the workforce</li> </ul>	Cabinet Human Resources	VCAF	-Shared employee engagement results with Cabinet, ERM Cmte, and F&F Cmte, Fall 20 -Update to BOT ARMCE Cmte Feb 21 <b>-Discussed aspects of this in BOT ARMCE Cmte Nov 21</b>
<b>External and Internal <u>Cyber Threats</u></b> to the confidentiality, integrity, and availability of systems and data, including, but not limited to, ransomware attacks and technology that is not owned by the university (cloud providers, external vendors, personal devices)	ITCS	VCAF	-CIO updates to ARMCE Cmte Nov 20, Feb 21, Apr 21, Sep 21; ongoing audits and action plans <b>-CIO briefing to ARMCE Cmte Feb 22</b>
<b><u>Financial Sustainability of Clinical Healthcare and Dependence on External Relationships</u></b> for healthcare delivery	Chancellor, VCAF, VCHS	VCHS	-HS Committee Sep 21 and ongoing
<b><u>Senior Leadership Transition</u></b> , consistency and stability at the top, and impact on university's reputation, culture, strategy, goals, and sharing of information across divisions	Cabinet	Chancellor	-New Chancellor started Mar 2021 -Permanent VCs named for Legal Affairs, Admin and Finance
<b><u>Patient, Employee, and Student Health and Safety</u></b> , including athletics	Safety Committee	VCHS, VCAF, VCSA, AD	-COVID testing and protocols – Univ Affairs Cmte Nov 2020 and subsequent <b>-Student mental health – Univ Affairs Cmte Nov 21</b>
<b><u>Student Recruitment and Retention</u></b> in an increasingly competitive market, magnified by reputation/perception challenges outside eastern NC	Strategic Enrollment Planning Team	Provost, VCHS	-Metrics to BOT each meeting -Discussed at Univ Affairs Sep 21
<b><u>Governance Relationships</u></b> and the impact on ECU's reputation, budget, and support	Cabinet BOT Advocacy Committee	Chancellor	-BOT Advocacy Cmte efforts (ongoing)
<b><u>Sustainability of Academic and Student Support Programming and Services and Ability to Meet Student Needs and Parent and Societal Expectations</u></b> , especially in current environment	Academic Council Dean of Students	Provost, VCSA	-Info provided to BOT in Univ Affairs Committee materials, April 2021
<b><u>Maintaining Campus Infrastructure</u></b> , including routine and deferred maintenance and hiring of external contractors/service providers	Campus Operations	VCAF	-Update/info to Finance and Facilities Committee, April 2021

The ERM Committee discussed the impacts of COVID-19 on operations and risks. While these risks existed prior to the pandemic, they are magnified in the current uncertain environment. Unforeseen challenges and liabilities affect nearly every aspect of university strategy, operations, decision-making, and governance.

## **ERMC Advisory Group and Risk Management Process Owner Matrix 2020-2022 Cycle Secondary Risks**

- Legal liability issues related to or resulting from COVID-19, including, health and safety, student access, and employment matters (EEOC, ADA, etc...)
- ECU's reputation and visibility in large urban areas/competitive markets and with financial supporters (donors, legislators)
- Business continuity planning that could be insufficient to prevent an operational failure from a disaster or other significant event(s)
- Inability to sustain innovation and economic development due to resource constraints, impacting the engagement with and positive outcomes for eastern NC
- Significant changing regulatory compliance requirements, including healthcare billing, HIPAA, research, athletics, Title IX, personnel, and privacy
- Technology backup, recovery, and continuity and coordination of priorities between IT and functional management
- Lack of dedicated identification and monitoring of sponsored program expenditures and tracking of institutional metrics for externally funded research amplified by inadequate interfaces between the information systems used for research (ERS, eTRACS, Banner)
- Affiliated Entities' risk of noncompliance with operating agreements, misalignment with the university's mission, and potential for reputational damage
- Social unrest that could result in unsafe conditions, property damage, or reputational damage (could be related to students, employees, or the general public)
- Conflicts of interest in clinical research and care, which could result in loss of external funding and reputational damage
- Employment and equal opportunity compliance, including workplace harassment, discrimination, ADA accommodations, and mental health needs

### **ERMC Emerging Risks (last updated 10/26/2021)**

- Employee flexibility and remote work locations increase risks related to cybersecurity, tax, export controls, compliance
- Position vacancies in key areas could weaken internal controls
- Inventory/asset control risks – e.g., additional tech equipment that is owned and not on site
- Increased risk in academic integrity issues with the number of remote exams
- New and rapidly evolving rules and regulations (e.g., pandemic relief funds, healthcare, NCAA, others...) leads to higher external audit and compliance risk
- Pandemic's impact on student mental health and well-being (rapidly evolving subset of one of the top 10 risks)



**Audit, Risk Management, Compliance, and Ethics Committee**

February 10, 2022

Agenda Item: IV. B. Research Compliance

Responsible Person: Dr. Mike Van Scott  
Interim Vice Chancellor for Research,  
Economic Development and Engagement

Dr. Mary Farwell  
Director of Undergraduate Research

Ms. Julie Cole  
Director of Compliance  
Monitoring & Strategic Initiatives

Action Requested: Information

Notes:



ECU is committed to ensuring compliance in the financial management of grants and contracts while supporting faculty, staff, and the administration to reduce administrative burdens.

**Compliance Monitoring and Strategic Initiatives (CMSI):**

- Ensures financial accountability and compliance for all sponsored programs
- Develops and implements enhanced systems and processes for management of sponsored funds
- Provides a comprehensive platform to demonstrate ECU's compliance to external entities

**Why Financial Compliance Monitoring:**

- ECU has experienced significant growth in sponsored activities
- Expansion of grants and contracts portfolio has challenged ECU's capacity to provide new systems and administrative support to faculty
- Portfolio expansion and changing federal regulations increases chance of scrutiny by federal sponsors
- Improves implementation of new IT tools and focused training for faculty

**Ensuring Financial Accountability and Compliance:**

- Annual review of potential financial compliance risks identified by federal sponsors or audits from other campuses; potential risks are evaluated, and an annual plan is developed to address and remediate these risks
- Quarterly Financial Compliance Indicators provide focused reporting of ECU's financial compliance status to the Associate Deans for Research and senior leadership
- Monthly financial management reports are provided to Hubs and departments to facilitate monthly reconciliation of expenses and identify potential issues
- Mandatory training and networking mechanisms support staff expertise in assisting faculty

**Strategic Initiatives:**

- Grant Management Portal for Principal Investigators
- Continuous updates of Policies and Procedures
- Initiatives to address changes in Federal Policy
- Mandatory training for department research administrators and Hub personnel
- Research Administration Information Network (RAIN) monthly meetings
- Grant Alerts

# Financial Compliance Oversight and Risk Mitigation

Research, Economic Development and  
Engagement (REDE)

Dr. Mary Farwell

Julie B. Cole

# Compliance Monitoring and Strategic Initiatives (CMSI)

- Unit in REDE reporting directly to the Vice Chancellor
- Serves as internal control for financial management of grants and contracts
- Also serves to initiate strategic enhancements to better management of sponsored projects/support faculty

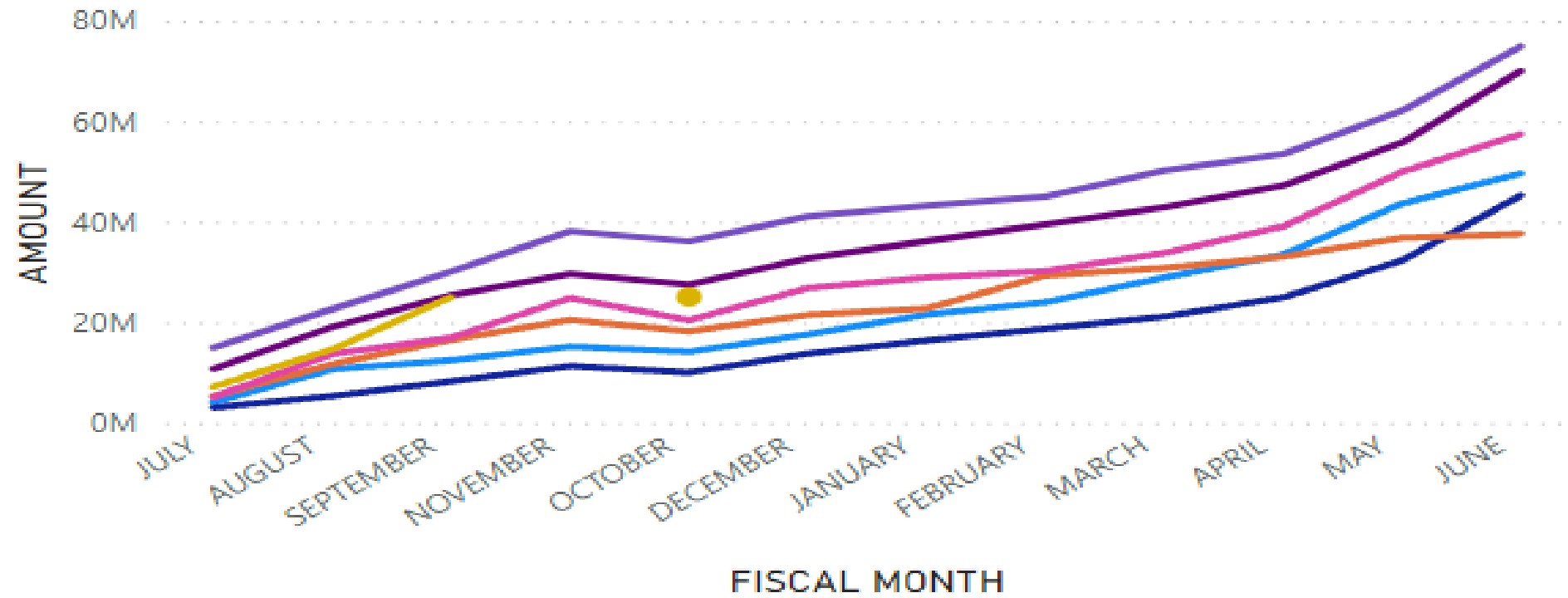


# Contributing Factors: Why ECU Has Developed This Initiative

## Cumulative Awards by Fiscal Year

CUMULATIVE AMOUNT AWARDED by FISCAL MONTH and FISCAL YEAR

FISCAL YEAR ● 2016 ● 2017 ● 2018 ● 2019 ● 2020 ● 2021 ● 2022



# Contributing Factors: Why ECU Has Developed This Initiative

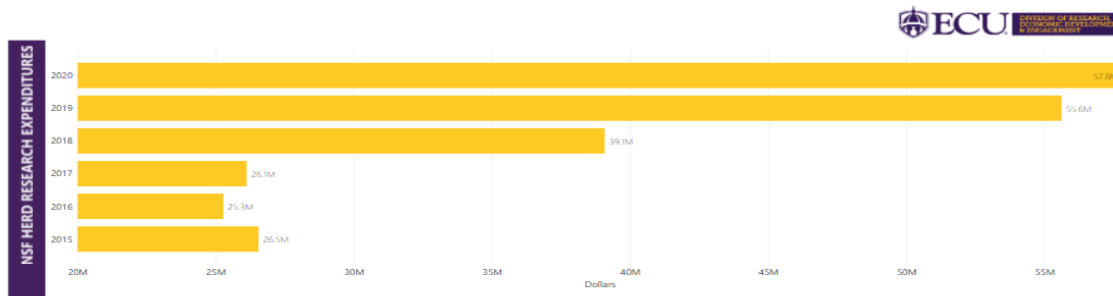
## Research Expenditures

Each year the National Science Foundation (NSF) collects detailed data from universities and colleges across the nation regarding research expenditures from all sources for the most recent fiscal year. That data is compiled, analyzed and published the following November – almost a full year after submission. The NSF then publishes and ranks each institution and informs policy makers on the importance of research. The information below provides a snapshot of this data.

### Research Expenditures Contact



**Becky Welch**  
 Assistant Vice  
 Chancellor, Finance  
 and Administrative  
 Services  
[welchb18@ecu.edu](mailto:welchb18@ecu.edu)



	2015	2016	2017	2018	2019	2020
East Carolina U.	26,549	25,273	26,116	39,074	55,613	57,820
Federal	15,079	13,073	11,526	12,611	17,430	20,168
NonFederal	4,680	5,038	5,032	7,663	9,377	9,114
Institutional	6,790	7,162	9,558	18,800	28,806	28,538
Rank	238	247	243	216	195	192

# Contributing Factors: Why ECU Has Developed This Initiative

- Continued administrative burden on funded faculty – growth in \$ but not administrative staff support (49% devoted to project management, not research)
- Growth in nationally reported research expenditures elevates scrutiny for compliance
- Change and opportunity resulting from new systems (eTRACS) allows ECU to maximize both fiscal management and oversight

# CMSI Basic Elements

- Annual Risk Inventory and Semi-Annual Risk Assessment Update (Status of ECU compliance)
- Quarterly Financial Compliance Indicators reports to Compliance Committee and Assistant Deans for Research
- Monthly targeted advisories and possible non-compliant charges
- Significantly increased communications and networking

### Grant Compliance Monitoring Flags and Budget Overrun /

\*\*\* If a report is shown here, there are records for that report

#### Flag 1 Late Equipment

GRANT	FUND	GRANT	SPONSOR	PRINCIPAL	STATUS	STATUS	PROJECT	PROJECT	GRANT	DAYS TO	PERCENT
				A	Active		02/28/2020	01/31/2021	agross@ecu.edu	1	100
				EV	Expired Yearly		05/01/2010	02/28/2021	agross@ecu.edu	23	33

#### Flag 3 Late Travel

GRANT	FUND	GRANT TITLE	SPONSOR	PRINCIPAL	STATUS	STATUS	PROJECT	PROJECT	GRANT	DAYS	PERCENT
				A	Active		02/28/2020	01/31/2021	agross@ecu.edu	1	100

#### Flag 4 Charges after the End Date

GRANT	FUND	GRANT TITLE	SPONSOR	PRINCIPAL	STATUS	STATUS	START	END DATE	GRANT	DAYS
				A	Active		07/01/2020	11/15/2020	agross@ecu.edu	75
				A	Active		01/01/2020	12/31/2020	agross@ecu.edu	30
				A	Active		10/01/2019	12/31/2020	agross@ecu.edu	30
				A	Active		10/01/2019	12/31/2020	agross@ecu.edu	30
				A	Active		03/02/2019	12/31/2020	agross@ecu.edu	30
				A	Active		07/01/2019	11/30/2020	agross@ecu.edu	61
				A	Active		01/01/2019	12/31/2020	agross@ecu.edu	30
				A	Active		07/01/2019	12/31/2020	agross@ecu.edu	30

#### Budget Overrun (greater than 120 days to close and 70% or more expenditures)

GRANT	FUND	GRANT TITLE	SPONSOR	GRANT	Grant Admin	PRINCIPAL	STATUS	STATUS	PROJECT	PROJECT	DIVISION	COLLEGE	DEPARTMENT	DAYS TO	PROJECT	TOTAL	TOTAL	PERCENT
						G	Lilloe of		03/01/2010	06/30/2021				151	05	\$200,000.00	\$151,500.00	75.00%
						A	Active		07/01/2020	06/30/2021				151	50	\$770,000.00	\$574,000.00	74.00%
						A	Active		12/15/2019	12/10/2022				073	30	\$500,000.00	\$404,000.00	81.00%
						A	Active		12/15/2010	12/16/2021				310	71	\$250,000.00	\$220,500.00	88.00%
						A	Active		07/01/2010	06/30/2021				151	06	\$200,000.00	\$150,000.00	75.00%
						A	Active		01/01/2009	12/31/2021				335	35	\$100,000.00	\$100,000.00	100.00%

#### Budget Underrun (between 120 and 180 days to close and less than 50%)

GRANT	FUND	GRANT TITLE	SPONSOR	GRANT	Grant Admin	PRINCIPAL	STATUS	STATUS	PROJECT	PROJECT	DIVISION	COLLEGE	DEPARTMENT	DAYS	TOTAL	TOTAL	PERCENT	
						Agross, Sierra R.	agross@ecu.edu	Callier, David H.	A	Active				121	07	\$100,000.00	\$52,700.00	52.00%
						Agross, Sierra R.	agross@ecu.edu	Fuk, Dong R.	A	Active				151	50	\$30,000.00	\$15,000.00	50.00%
						Agross, Sierra R.	agross@ecu.edu	Moss, Mark E.	A	Active				151	50	\$50,000.00	\$25,000.00	50.00%
						Agross, Sierra R.	agross@ecu.edu	Leason, Matthew R.	A	Active				151	50	\$50,000.00	\$25,000.00	50.00%
						Agross, Sierra R.	agross@ecu.edu	Wells, Michael D.	A	Active				151	50	\$50,000.00	\$25,000.00	50.00%
						Agross, Sierra R.	agross@ecu.edu	Wooler, William L.	A	Active				151	50	\$40,000.00	\$20,000.00	50.00%
						Agross, Sierra R.	agross@ecu.edu	Pilla, Stephen D.	A	Active				121	07	\$70,000.00	\$35,000.00	50.00%
						Agross, Sierra R.	agross@ecu.edu	Rodriguez, Timothy J.	A	Active				151	50	\$7,000.00	\$3,500.00	50.00%
						Agross, Sierra R.	agross@ecu.edu	Rubio, Walter C.	A	Active				151	50	\$3,000.00	\$3,000.00	100.00%

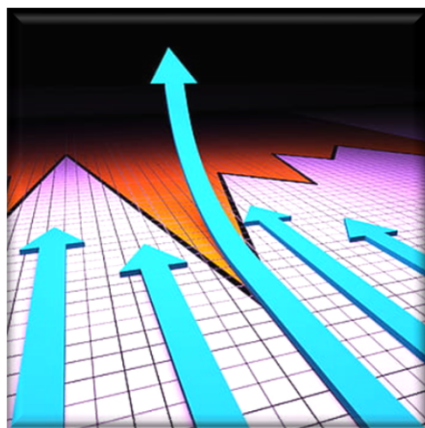


All Flags



Monthly dashboard model utilizing metrics to assist in managing potentially problematic financial issues

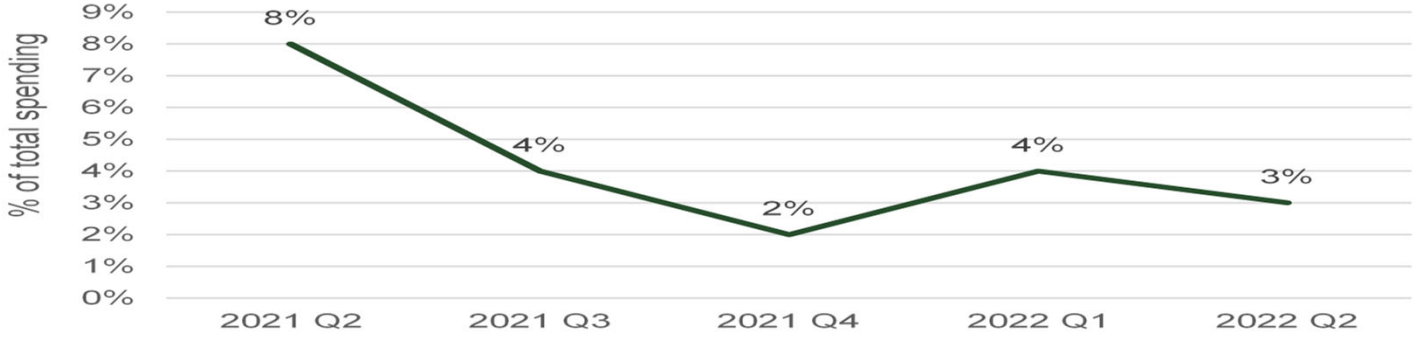
		2020				2021		
<b>Status Indicators of Research Funds</b>		Q1	Q2	Q3	Q4	Q1	Q2	Q3
<b>Project Monitoring</b>	Number of Grants with Fiscal Activity	465	444	455	437	478	477	516
	Number of Active Sponsored Projects without Quarterly Activity						78	71
	<b>% of Total Active Projects without Fiscal Activity</b>						14%	12%
	Total Number of Principal Investigators	272	266	285	270	274	327	318
	Average Grant to PI Ratio						1.7	1.8
<b>PI Closeout Attestations</b>	<b>% of Projects with Principal Investigators Assigned</b>	100%	100%	100%	100%	100%	100%	100%
	<b>% of Projects with Departmental Admin Assigned</b>	44%	50%	63%	74%	83%	85%	95%
	Number of PI Closeout Attestations Submitted	0	0	0	0	10	33	36
<b>Fiscal Activity</b>	Number of Attestations Approved within 30 Days						33	36
	<b>% of Attestations Approved by PIs Within 30 Days</b>						100%	100%
	Count of Sponsored Project Transactions	23,526	25,193	25,705	26,537	24,532	33,469	38,291
	Total Sponsored Project Expenditures	\$12,885,219	\$11,148,106	\$10,713,162	\$11,865,868	\$13,793,266	\$11,093,990	\$12,189,607
	Total Fiscal Activity in Dollars (Absolute Value)	\$14,003,419	\$12,323,910	\$12,116,429	\$12,963,068	\$15,410,133	\$19,685,650	\$22,666,418
<b>Rate of Spending</b>	<b>% Change in Expenditures Since Last Quarter</b>		-13%	-4%	11%	16%	-20%	10%
	Average % of Projects Funds Spent This Quarter						10%	13%
	Average % of Project Funds Spent to Date						51%	66%
	Average % of Project Time Completed						70%	73%
	<b>Average Project Burn Rate</b>						73%	90%
	<b>Number of Projects at Risk for Underspending</b>						34	75
	<b>% of Total Projects at Risk for Underspending</b>						6%	13%
<b>Subrecipients</b>	<b>Number of Projects at Risk for Overage</b>						81	76
	<b>% of Total Projects at Risk for Overspending</b>						15%	13%
	Number of Sponsored Projects with Subaward Activity						59	58
	<b>% of Total Projects with Subaward Activity</b>						11%	10%



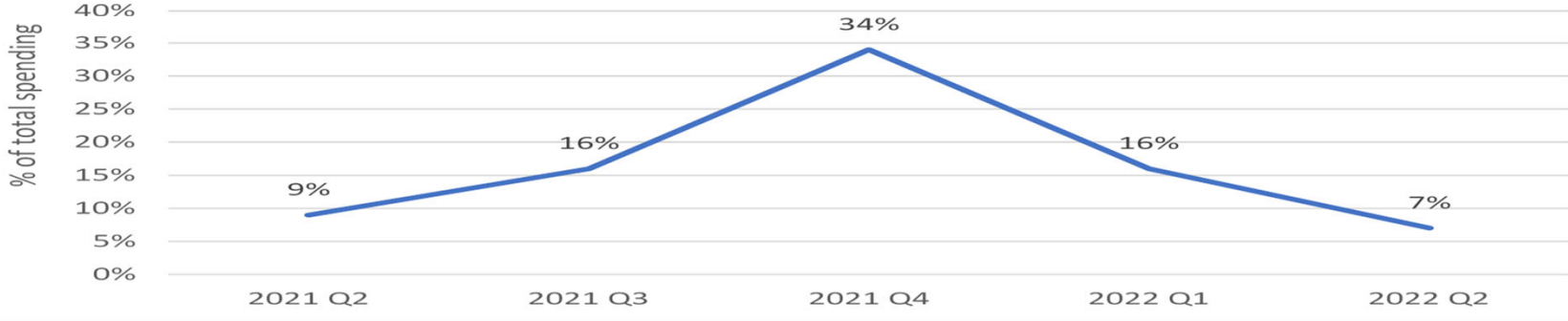
		2020				2021		
<b>Potential Risk Indicators of Research Funds</b>		Q1	Q2	Q3	Q4	Q1	Q2	Q3
<b>Questionable &amp; Reviewable Costs</b>	Questionable Salary Expenditures						\$509,537	\$471,898
	<b>% of Total Expenditures that are Questionable Salaries</b>						5%	4%
	Questionable Non-Salary Expenditures (Non-Federal)					(\$37,193)	\$72,520	\$52,123
	Questionable Non-Salary Expenditures (Federal)					\$33,970	\$14,261	\$16,354
	<b>% of Total Expenditures that are Questionable Non-Salary Costs</b>						0%	1%
<b>Pre-Award Spending</b>	Travel and Entertainment Expenditures						\$121,778	\$61,141
	<b>% of Total Expenditures that are Travel and Entertainment</b>						1%	1%
	Number of Projects on LOG for more than 120 days						5	5
<b>Late Charges</b>	<b>% of Total Projects that are on LOG for more than 120 days</b>						1%	1%
	Expenditures of Projects on LOG for more than 120 days						\$406,550	\$519,650
	Number of Transactions within Last 90 days of Project	2,272	1,865	1,998	6,003	2,985	2,715	3,785
	Dollar Value of Expenditures within last 90 days of Project	\$1,507,624	\$862,055	\$1,022,912	\$4,176,251	\$2,074,953	\$623,644	\$899,942
	Dollar Value of Total Fiscal Activity within last 90 days of Project (Abs Value)	\$1,681,031	\$914,765	\$1,180,799	\$4,422,663	\$2,107,045	\$1,175,876	\$2,332,474
<b>Cost Transfers</b>	<b>% of Total Fiscal Activity Incurred within last 90 days of Project (Abs Value)</b>	12%	7%	10%	34%	14%	6%	10%
	Number of Transactions after Project End Date	1,716	1,383	1,265	1,253	2,477	2,704	1,414
	Dollar Value of Expenditures after Project End Date	\$378,116	\$108,309	\$73,992	\$218,922	\$347,055	\$80,982	\$46,925
	Dollar Value of Fiscal Activity Incurred after Project End Date (Abs Value)	\$627,195	\$309,668	\$386,703	\$352,183	\$1,211,138	\$973,906	\$646,523
<b>Salary Redistributions</b>	<b>% of Total Fiscal Activity Incurred after Project End Date (Abs Value)</b>	4%	3%	3%	3%	8%	5%	3%
	Number of Cost Transfers						629	604
	Count of Cost Transfers from Non-Grant to Grant Funds						125	64
	Count of Cost Transfers from Grant to Non-Grant Funds						236	101
	Count of Cost Transfers from Grant to Other Grant Funds						192	357
<b>Salary Redistributions</b>	Count of Cost Transfers from a Combination of Transfer Types						76	82
	<b>% of Total Sponsored Project Transactions that are Cost Transfers</b>						2%	2%
	Dollar Value of Cost Transfers that Debited a Grant						\$160,782	\$117,076
	<b>% of Total Expenditures that are Cost Transfer Debits</b>						1%	1%
	Dollar Value of Fiscal Activity that are Cost Transfers (Abs Value)						\$294,449	\$238,482
<b>Salary Redistributions</b>	<b>% of Total Fiscal Activity that are Cost Transfers (Abs Value)</b>						1%	1%
	Number of Salary Redistribution Transactions						606	633
	<b>% of Total Transactions that are Salary Redistributions</b>						2%	2%
<b>Salary Redistributions</b>	Dollar Value of Fiscal Activity that are Salary Redistributions (Abs Value)						\$905,559	\$1,090,497
	<b>% of Total Fiscal Activity that are Salary Redistributions (Abs Value)</b>						5%	5%



### Late Charges at ECU: Spending after the end of Award



### Late Charges at ECU: Spending in last 90 days of Project



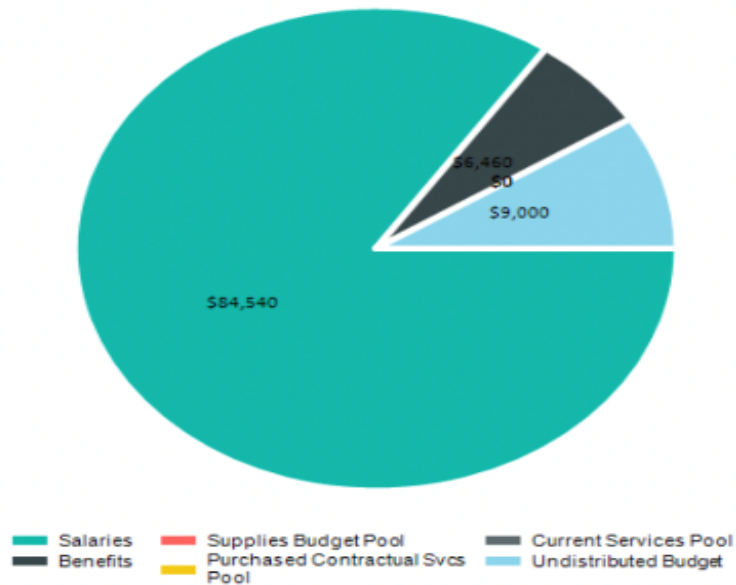


# Innovative PI and Grant Manager Portal Dashboard and Detail

## Fund Budget and Expenditures As of 1/28/2021

Fund	Account Pool	Account	Budget	Expenditures	Encumbrances	Budget Balance	Expenditure Rate
216663	Fund Budget Period: 1/1/2020 to 12/31/2020		\$100,000	\$91,078	\$0	\$8,922	91.08%
	6000	Salaries	\$84,540	\$86,845	\$0	(\$2,305)	102.73%
	6100	Benefits	\$6,460	\$122	\$0	\$6,338	1.88%
	72000	Supplies Budget Pool	\$0	\$220	\$0	(\$220)	0.00%
	73000	Purchased Contractual Svcs Pool	\$0	\$3,865	\$0	(\$3,865)	0.00%
	73400	Current Services Pool	\$0	\$27	\$0	(\$27)	0.00%
	73800	Undistributed Budget	\$9,000	\$0	\$0	\$9,000	0.00%

Budget Summary



Expenditure Rate (Balances include encumbrances)





# Addressing the Need for Skilled Research Administration Personnel

- Basics of Departmental Research Administration (BDRA)
- Management Practice Reviews live and videos
- RAIN, Grants Alerts, RAIN Notes, multiple webinars



# Broader Impacts

The REDE/CMSI model was an invited presentation at the University of North Carolina System Controllers Conference  
October, 2021



# Questions?

Research, Economic Development and  
Engagement

Dr. Mary Farwell

Julie B. Cole



**Audit, Risk Management, Compliance, and Ethics Committee**  
February 10, 2022

Agenda Item: IV. C. Review of Selected Recent Internal Audits

Responsible Person: Mr. Wayne Poole  
Director of Internal Audit

Action Requested: Information

Notes:



**Audit, Risk Management, Compliance, and Ethics Committee**  
February 10, 2022

Agenda Item: V. Closed Session

Responsible Person: Mr. Wayne Poole  
Director of Internal Audit

Action Requested:

Notes:



**Audit, Risk Management, Compliance, and Ethics Committee**  
February 10, 2022

Agenda Item:

VI. Other Business

Responsible Person:

Mr. Wayne Poole  
Director of Internal Audit

Action Requested:

Notes: