






















June 2021 Audit Committee Meeting

Schedule	Wednesday, June 2, 2021 9:45 AM — 10:45 AM CDT
Venue	Senate Chamber (UC 261) and Zoom Video Conference
Organizer	Sparkle Burns

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14. Adjournment

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Presented by Susan Springfield

1. Call to Order and Opening Remarks

Presented by Susan Springfield

2. Roll Call and Declaration of Quorum

Presented by Melanie Murry

3. Approval of Meeting Minutes for March 9, 2021

For Approval

Presented by Susan Springfield

**UNIVERSITY OF MEMPHIS
BOARD OF TRUSTEES
AUDIT COMMITTEE MEETING MINUTES
MARCH 9, 2021**

The Audit Committee of the University of Memphis met at 2 p.m. CST, on Tuesday, March 9, 2021 virtually using the video conferencing system Zoom.

I. CALL TO ORDER AND OPENING REMARKS

Trustee Springfield called the meeting to order.

Trustee Springfield welcomed the members of the committee, other trustees that joined that were not members of the committee, and the administration of the University of Memphis. Trustee Springfield expressed how the audit function is important for the University and how the committee looked forward to the updates from the leadership team.

II. ROLL CALL

Trustee Springfield recognized Board Secretary, Melanie Murry.

Secretary Murry called the roll and asked the trustees to verify if they could hear her clearly and if anyone was present with them. The following trustees verified they were present, alone, and could hear her:

Committee Members:

Trustee Edwards
Trustee Fong
Trustee Graf
Trustee Springfield
Trustee Roberts

Additional Trustees:

Trustee Kemme

Secretary Murry announced the presence of a quorum.

III. APPROVAL OF MEETING MINUTES FOR NOVEMBER 30, 2020

Trustee Springfield asked if there was any discussion for the minutes, none was provided. Trustee Springfield called for a motion to approve the minutes. The motion was moved by Trustee Edwards, and properly seconded.

A roll call vote was taken and unanimously approved.

IV. SUMMARY OF AUDIT REPORTS ISSUED

Trustee Springfield recognized Chief Audit Executive, Vicki Deaton to present agenda items four (4) through seven (7).

Ms. Deaton presented the summary of audit reports issued. A list of the internal audit reports issued since the last audit committee meeting was presented. There are two (2) audit reports on the list:

1. **NACHA Web Transactions Data Security Audit**-NACHA stands for National Automated Clearing House Association. This organization administers and manages the ACH Network, which is an interbank electronic transaction governance for that network.
2. **Risk Assessment Research Internal Control Footprint Audit**-University management is required to perform a risk assessment annually. The risk assessment includes identifying risks and identifying controls that the University might have to mitigate those risks. This audit's purpose was to review the management reported controls that research management reported in the last risk assessment. Twenty-three (23) controls were reviewed and evaluated to determine if the controls were implemented and functioning. The results of what was found from the audit are listed on the report.

Ms. Deaton stated she would move on to the next presentation, unless there were any questions, none were provided.

V. SUMMARY OF INTERNAL AUDIT INVESTIGATIONS

Ms. Deaton presented the summary of internal audit investigations.

There was one (1) new report of Fraud, Waste, and Abuse that was assigned to the Internal Audit office by the Compliant Triage Team. Internal Audit has completed the investigation and hopes to write the report soon.

VI. EXTERNAL AUDIT REPORT-NCAA AGREED UPON PROCEDURES FISCAL YEAR 2020

Ms. Deaton presented the external audit report for the NCAA agreed upon procedures for fiscal year 2020. This audit is performed annually by the Division of State Audit. The name of the audit is Independent Accountants' Report on the Application of Agreed Upon Procedures to the University of Memphis' Intercollegiate Athletics Program Statement of Revenues and Expenses.

This is an agreed upon procedures that reviews compliance based on the NCAA Bylaws. This report was for the year end of June 30, 2020. The audit was performed by the Tennessee Comptroller of the Treasury's Division of State Audit. An opinion is not expressed in an agreed upon procedures, but they do note whether there were exceptions to the requirements of things they had to review per the Bylaw. No exceptions were noted with procedures that were performed.

VII. INTERNAL AUDIT CLIENT SATISFICATION SURVEY 2020

Ms. Deaton presented the internal audit client satisfaction survey for 2020, which was completed by Internal Audit and Consulting.

Several years ago, information was presented on the Internal Audit's Quality Assurance and Improvement Program, which revolved around the adherence to the standards of the Institute of Internal Auditors. A peer review was conducted, and a self-assessment was conducted where all Internal Audit's information was reviewed and used to determine if they believed the University's internal audit function was in compliance with the standards.

The Quality Assurance Improvement Program also gets feedback from the University community. Internal Audit is required to communicate the feedback provided to the Audit Committee. The survey was sent to ninety-eight (98) faculty and staff who were audit clients, employees involved in investigations and committee members and others that Internal Audit may have collaborated with throughout the University. Forty-five (45) people completed the anonymous survey. Ninety-five percent (95 %) of the responses stated that they were satisfied with the services or considered the services of internal audit favorably. The completed survey report is included in the Audit Committee materials to give context to the types of questions asked and the feedback received.

Ms. Deaton concluded her presentation and opened for questions from the Committee.

Trustee Springfield expressed her appreciation for the survey and those at the University that took the survey because the feedback is important. She, Ms. Deaton, and Dr. Rudd will work on the survey suggestions to evaluate how they can be incorporated in the audit process. Trustee Springfield commented that they understand that some outcomes cannot be shared broadly because of the confidential information but when the University can share excerpts from an audit without breaking the confidentiality, the Committee will look for more ways to do that. From review of the responses, Trustee Springfield felt that the individuals valued the audit process, but they just wanted to learn from it.

Trustee Springfield has had conversations with Ms. Deaton and Dr. Rudd about this before, but she wants to make sure the scope of the audit is being balanced like a risk return balance. This means understanding what are the underlying risks or control issues versus the cost and scope of a particular audit, while making sure thorough audits are being conducted so the University is aware of the time and cost of the audit to identify any potential benefit or risk associated with certain groups.

Trustee Springfield asked Ms. Deaton or Dr. Rudd if they had any comments to add to the comments she made about the suggestions. Ms. Deaton stated that the suggestion made goes along with the University's Audit Plan that will be assembled. Ms. Deaton encouraged anyone that had ideas to submit them to Internal Audit and that she will be contacting University Management, President's Council, and other leaders to provide information and ideas. The risk assessment is used but Internal Audit wants to make sure those projects are being worked on to add value. The University's resources are limited but wants its resources placed where they can be beneficial. The Audit Plan will be brought to the Committee in June. Dr. Rudd thanked Ms. Deaton and her team for the work they have done and encouraged everyone to review the Audit Plan when they receive it and provide feedback and responses. Dr. Rudd thanked Ms.

Deaton again for continuing to integrate the feedback into Internal Audit's operations and how they complete their work regularly based on the feedback.

Trustee Springfield thanked Dr. Rudd for recognizing Ms. Deaton and her team, and thanked Ms. Deaton for her presentation.

VIII. FISCAL YEAR 2020 ANNUAL FINANCIAL REPORT AND INTERNAL CONTROL AUDIT

Trustee Springfield recognized Chief Financial Officer Raaj Kurapati to present the FY2020 annual financial report and internal control audit.

Mr. Kurapati began his presentation. This is conducted on the University's operations that is a part of the annual single audit conducted by the State Audit Division of the Comptroller's office.

There were some significant impacts and challenging issues the University had to endure in fiscal year (FY) 2020 as it related to COVID-19. Fiscal Year 2020 required the University to have immediate and decisive actions on how the University managed those impacts. The projected gap that was identified in late March for FY20 was \$35 million and for FY21 it is \$55 million. With the FY20 and FY21 amounts combined, the University is navigating and managing through a \$80 million budget gap. Mr. Kurapati presented other actions the University took. The funding the University received from the CARES Act was a significant source of assistance for the University to handle the impact. The University was also able to get funding from the State to help make investments in technology, which was roughly a \$2 million grant. Strategic draws were used against reserves to manage the rest of the gap.

Mr. Kurapati stated that the next few slides provided an overview of the University's financial statements and the last slide provided a summary of the audit report results. Even though the University had \$30 million gap, the University's net assets for FY20 increased to about \$48.2 million. This is the highest levels of assets in the University's history. The total net assets, on the comparative statements, are distributed into the different buckets listed on the pie chart, such as capitol assets, receivables, deferred outflows, cash, others, and investments. With the investments and cash balances, the University is at roughly \$245 million at the end of FY20 as a result of the strategic management cash pool and continues to remain healthy. The cash pool has appreciated at \$70 million in FY18 and as of end of February 2021. There have been capital assets additions because of capital projects that were in construction and included in the total capital assets and can be seen in the appreciation.

From a liability standpoint, bonds payable was the biggest increase because the University rolled them into financing. For some of the construction and project accounts, the University made a strategic decision not to draw against the reserves to pay some of the debt. But instead borrowed the money and continued to accrue returns on the University's cash. The small increase in bonds payable contributed to a liability increase.

Last year, FY20 was the largest revenue that the University experienced. There will be a small decrease for the impacts in revenue losses in FY21 because of COVID-19. From a state appropriation standpoint, the University had small increase in grants, contracts, and gifts. Mr. Kurapati expressed appreciation for Chief Advancement Officer, Joanna Curtis, and her team. There was a slight adjustment in Auxiliaries due to the refunds from FY20. Tuition and fees were

maintained, and the University grew FY20 to about \$3 million and by the end of FY21 another positive experience will be shown.

On an expense basis, to ensure the employees of the University were being taken care of, an increase in expenses occurred as it related to benefits. The overall depreciation aligns with the total of capital assets appreciation. An investment was made in scholarships. A majority of the funds received from the CARES Act was reinvested back into the students. Scholarships increased to \$10 million this fiscal year. The other operating expenses were consistent with last year.

The audit and finance statements resulted in an unmodified opinion. An unmodified or unqualified opinion is the best opinion that can be received on financial statements. There were no audit findings reported this fiscal year. There were two (2) audit findings FY20 that were resolved to the satisfaction of the auditors. There were several management letter items. An action plan has been developed, which will be discussed in the next session. Mr. Kurapati reiterated the increases made to the total assets, total liabilities, net position, and revenues despite the impacts of COVID-19. Overall, Mr. Kurapati thinks despite the issues that the University had to deal with, the University ended on a positive financial note.

Mr. Kurapati ended his presentation and opened for questions from the Committee. Trustee Springfield complemented the great job the leadership team is doing and has done the last several years with continuing to improve the solid foundation in financial picture for the University. Trustee Springfield also acknowledges this was a challenging year and everyone navigated through it extremely well and learned a lot.

Trustee Springfield asked if any other Trustees had any questions or comments. Trustee Edwards asked with the interest rates at zero (0) what is Mr. Kurapati's expectation and has the University incurred any additional risks to continue to earn money on the University's idle cash, relative to where the University was a year ago. Mr. Kurapati responded to Trustee Edwards and said because the University was strategic with locking down the \$120 million cash portfolio in 2-to-3-year terms maturities and even though University's LGIP is yielding at 14 basis points the University's PMF investments, which is where the Board authorizes the University to evaluate better yielding asset processes is currently yielding at 1.4%. Mr. Kurapati believes this is at the 10-year treasury even though the maturity is only at a 2 ½ year range. This year, in spite of the low interest rate, the University is expected to pose a net realized investment income of about \$4 million against the cash pool. Mr. Kurapati said this will continue to be challenging going forward unless the interest rates increase. The University has been thoughtful about keeping some of those maturities at a lower level so the University can take advantage of opportunities quickly and not sell short.

Trustee Springfield asked if there were any other questions or discussion, none were provided.

IX. BUSINESS CONTINUITY PLANNING UPDATE

Trustee Springfield recognized Chief Financial Officer, Raaj Kurapati again to present the business continuity planning update.

Mr. Kurapati presented the business continuity plan exercise the University is completing. Last year, the university had an audit that identified the need for the University to have a more comprehensive approach to business continuity planning. As part of the response, a new position was created to evaluate the business continuity plan which also includes risk management and campus safety security.

The University has committed to formalizing the business continuity process and to a roll out this past December, which was when the last update was provided to the Committee and will run through June 2021. Mr. Kurapati provided a list of steps, which includes Kual Ready, which is the product being used to document all the business continuity plans from the unit level to the institutional level and which is being rolled out now. Mr. Kurapati presented a timeline of the business continuity plan benchmarks.

- Mark Heath, the new Executive Director of Business Continuity and Risk Management was hired in December.
- A pilot program is pretty much completed.
- The business continuity plan rollout has been initiated to the University departments. These are unit level business continuity plans that will eventually rollout to the institutional plan.
- The goal is to have all the business continuity plans entered in to Kual Ready software by early April.
- A quality assurance review will be completed for the plans.
The goal is to have all references in the timeline completed by June 2021. There are 145 individual plans that need to be completed and inserted into the overall institutional plan, but overall good progress is being made.

There are additional efforts being made, such as:

- Cross reference or Incorporation of the Crisis Management Plan, Emergency Plan, and Risk Assessment Process into an Enterprise Risk Management Effort
- Explore enhance mitigation efforts for business impact analysis/consequences
- Determine enhance recovery strategies
- Develop annual testing and exercises
- Evaluate on-going maintenance requirements

Mr. Kurapati stated that the business continuity plan is evaluated comprehensively and is a living breathing plan that is adjusted and improved upon. Annual exercises will be completed to ensure the business continuity plan remains current and meets the needs of the University.

The comprehensive security strategy (a business continuity planning team), with the support of Dr. Rudd, was created to review the business continuity plan and also obtain the different elements that contribute to a comprehensive safety and security strategy for the University. This will include making sure our buildings and the access controls are being updated. When buildings are built, the appropriate security controls will be in place. The Chief Health and Safety Officer and new the Executive Director of Business Continuity Planning and Risk Management will create the comprehensive security plan, which will complement the business continuity planning update. The plan is to have an initial draft to present to the Board at the June Board meeting.

Mr. Kurapati concluded his presentation and opened for questions from the Committee.

Trustee Springfield asked the Committee if they had any questions for comments, none were provided.

X. COMPLIANCE PROGRAM REPORT UPDATE

Trustee Springfield recognized the Director of the Office for Institutional Equity and Chief Compliance Officer, Tiffany Baker-Cox.

Ms. Baker-Cox provided an update on the University's compliance program. The third compliance meeting was held on March 8, 2021. The Compliance Council is meeting monthly and will continue to meet monthly through the remainder of the fiscal year and then will transition to quarterly meetings.

The Compliance Council has approved the final drafts of the University Compliance Program Policy and the Code of Ethics. When those documents are approved by President's Council, the policies will be presented to the Policy Review Board for final approval and to Dr. Rudd to sign. Ms. Baker-Cox plans to have this completed by the end of the March.

The Office for Institutional Equity is working with Vicki Deaton and the Office for Internal Audit and Consulting to coordinate their office functions to ensure efforts are not duplicated. The Office of Institutional Equity will start using their compliance function and assessment that will be completed to assist Internal Audit with following up on any areas that are a concern during investigations that Internal Audit may have conducted. A compliance calendar will be created for area assessments during the academic year and will be presented at the June Board meeting.

The Complaint Triage Team is composed of

- Office for Institutional Equity (Director of the Office for Institutional Equity and Chief Compliance Officer),
- Office of Legal Counsel (University Counsel),
- Office of Internal Audit (Chief Audit Executive), and
- Human Resources (Chief Human Resources Officer)

The Complaint Triage Team continues to meet as needed as complaints or reports are received regarding potential violations of University policy and/or state or federal law. Since the team has been in effect, since the end or middle of last summer, ten (10) complaints/reports have been received and all have been investigated and closed except for two (2).

Ms. Baker-Cox concluded her presentation and opened for questions from the Committee. Trustee Edwards commented that new rules have been received for Title IX, with some of the rules potentially being rolled back and he wanted to know where the University stood on Title IX. Ms. Baker-Cox stated the University does not know what is going to occur, but the anticipation is that the Department of Education is going to do something to reverse or take back the regulations that were sent out earlier or mid-last year. Currently, the University is compliant with Title IX. A policy and procedure were developed responsive to the new

regulations. The University has not completed the rulemaking process and Ms. Baker-Cox is unsure of the date of when it will be brought before the legislature, but there is an interim rule in place. Ms. Baker-Cox does anticipate that it will be rolled back. But until that time, the University's policy covers all the requirements of the regulations.

Ms. Baker-Cox asked there were any other questions, none were provided.

XI. INFORMATION SECURITY UPDATE

Trustee Springfield recognized Chief Information Officer, Dr. Robert Jackson.

Dr. Jackson presented the information security program update. The information presented on the slides are not updated because of the deadline to provide the Committee materials by February 17th or 16th and Dr. Jackson did not want an extension and proceeded with the presentation as is.

As of February 18th, Duo was being rolled out for students and will be required for multi-factor authentication. Communication was sent to students to get them to adopt Duo. The chart presented showed the growth in the number of students that adopted Duo as of February 1st. The original deadline was January 25th, but a one-week extension was given to students. Information Technology Services closely monitored the students that were adopting Duo. The chart showed a steep trajectory of adoptions and then began to slow down until February 18th.

Information Technology Services investigated the reason why the adoption of Duo was slow after sending communications to students. Since January 1st, Information Technology Services has evaluated students that had used and not used their log-in information. The data regarding for those students that have not logged on since January 1st, is referenced on the chart in orange. A large portion of the duo-enrollment students have not logged into their account and are included in the count, which increased the percentage of non-adoption close to 20%. Accounting for those students, the University has 10% of students remaining that have not adopted Duo.

A summary of the security engagements for Q2 (FY) 2021:

- The incident that occurred in October regarding the breach notification.
- Information Technology Services has continued to monitor suspicious behavior on all accounts.
- For the quarter discussed, sixteen (16) accounts were disabled because of suspicious behavior and the number continues to decrease.
- Since Duo has been activated for all students, Information Technology Services expects this number to continue to decrease.

As of February 18th:

- All students were moved to Duo.
- The external risk assessment to support NIST compliance and the expansion of the data loss prevention pilot were pushed forward by two weeks.

- A meeting was scheduled with a vendor to have a kick-off meeting for the NIST compliance external assessment.
- With the expansion of the data loss prevention, Information Technology Services anticipates this will move forward with the pilot program in the middle of the month and continue to roll the pilot out more broadly in April for the University

Dr. Jackson concludes his presentation and opens for questions from the committee.

Trustee Springfield asked if there were any questions, none were provided.

XII. ADDITIONAL BUSINESS

No additional business.

XIII. ADJOURNMENT

Trustee Springfield adjourned the meeting to executive session.

4. Summary of Audit Reports Issued

Presentation

Presented by Vicki Deaton

The University of Memphis Board of Trustees

Presentation
For Information

Date: June 2, 2021
Committee: Audit Committee
Presentation: Summary of Audit Reports Issued
Presented by: Vicki D. Deaton, Chief Audit Executive

Synopsis:

Two audit reports and one consulting report was issued since the last meeting. Summarized information is included in the attached table.

Name of Audit	Date of Audit Report	Audit Engagement Report Opinion	Observations	Minor Issues - Addressed Verbally	Minor Issues	Moderate Issues	Major Issues	Recommendations for Consideration by University Management	Issues Outstanding from Prior Audit
Risk Assessment - Human Resources Internal Control Footprint Audit	4/6/2021	Effective with the Opportunity for Improvement	0	0	3	0	0	0	NA
Consulting Report "Limited Official Use Only" - CoRA and UMID Affiliation with Focus on Financial Relationship	4/9/2021	Referred to Complaint Triage Team for Further Investigation	0	0	0	0	0	5 Financial and Compliance Concerns Reported	NA
Report of Action on State Performance Audit Finding - Unreported Allegation	5/6/2021	Status: Complete	NA	NA	NA	NA	NA	NA	1 *

* Prior Audit Issue - Division of State Audit's Performance Audit of the UofM Board of Trustees, 7/1/2016 - 5/31/2020, Audit Finding

5. Audit Issue Follow-up

Presentation

Presented by Vicki Deaton

The University of Memphis Board of Trustees

Presentation
For Information

Date: June 2, 2021
Committee: Audit Committee
Presentation: Audit Issue Follow Up
Presented by: Vicki D. Deaton, Chief Audit Executive

Synopsis:

Attached is a summarized list of audit issues from the following audit projects that were evaluated for completion this quarter.

- Lambuth Campus Financial and Compliance Audit
- Vendor Electronic Payment Information Controls Audit
- Student Accounts Receivables Review
- Department of Instruction and Curriculum Leadership Revenue and Expense Audit

Action Plan Estimated Completion Date	Name of Audit	Date of Audit Report	Audit Engagement Opinion	Issue #	Issue Description	Issue Rating	Party Responsible for Action Plan Completion	Current Status (as of May, 2021)
1/31/2020	Lambuth Campus Financial & Compliance Audit	8/6/2019	Effective with Opportunity for Improvement	Lambuth 1	Insufficient Facility Access Control - Noncompliance with GE2009	Moderate = Insufficient and Requires Improvement	Ron Brooks, Vice President for Physical Plant	Partially Complete - New Action Plan Submitted with an Estimated Completion Date of 6/30/2022
10/31/2019	Lambuth Campus Financial & Compliance Audit	8/6/2019	Effective with Opportunity for Improvement	Lambuth 2	Compliance with Dining Services Contract Regarding Events Exceeding \$200	Moderate = Insufficient and Requires Improvement	George Ninan, Controller and AVP for Financial Reporting	Complete
11/30/2020	Vendor Electronic Payment Information Controls Audit	5/14/2020	Effective with Opportunity for Improvement	Vendor Pay 1	Inadequate Maintenance of Vendor Master File	Minor = Effective with Opportunity for Improvement	Nick Pappas, Executive Director of Procurement and Contract Services and George Ninan, Controller and Executive Director of Financial Reporting	Complete
8/30/2020	Vendor Electronic Payment Information Controls Audit	5/14/2020	Effective with Opportunity for Improvement	Vendor Pay 2	Inadequate Separation of Duties - Vendor Records & Payments	Minor = Effective with Opportunity for Improvement	Nick Pappas, Executive Director of Procurement and Contract Services	Complete
11/30/2020	Vendor Electronic Payment Information Controls Audit	5/14/2020	Effective with Opportunity for Improvement	Vendor Pay 3	Opportunity for Automated Vendor Self-Service Portal	No Rating (Recommendation for Consideration by Management)	Nick Pappas, Executive Director of Procurement and Contract Services	Complete

9/30/2020	Student Accounts Receivables Review	8/18/2020	Insufficient and Requires Improvement	Student AR 1	Noncompliance with Documented AR Collection Policies	Moderate = Insufficient and Requires Improvement	Greg Atkins, Executive Director of University and Student Business Services	Complete
9/30/2020	Student Accounts Receivables Review	8/18/2020	Insufficient and Requires Improvement	Student AR 2	Inadequate Procedures for Receivable Clearing Account	Moderate = Insufficient and Requires Improvement	Greg Atkins, Executive Director of University and Student Business Services	Complete
9/30/2020	Student Accounts Receivables Review	8/18/2020	Insufficient and Requires Improvement	Student AR 3	Insufficient Controls - Lack of Collection Documentation	Minor = Effective with Opportunity for Improvement	Greg Atkins, Executive Director of University and Student Business Services	Complete
9/30/2020	Student Accounts Receivables Review	8/18/2020	Insufficient and Requires Improvement	Student AR 4	Insufficient Controls-Lack of AR Aging Review Procedures	Minor = Effective with Opportunity for Improvement	Greg Atkins, Executive Director of University and Student Business Services, and George Ninan, Controller and AVP for Financial Reporting	Complete
9/30/2020	Student Accounts Receivables Review	8/18/2020	Insufficient and Requires Improvement	Student AR 5	Insufficient Controls-Lack of Appropriate Authority Level for Allowance Approvals	Minor = Effective with Opportunity for Improvement	George Ninan, Controller and AVP for Financial Reporting	Complete
12/31/2020	Student Accounts Receivables Review	8/18/2020	Insufficient and Requires Improvement	Student AR 6	Inadequate Monitoring of Allowance and Uncollectible Debt	Minor = Effective with Opportunity for Improvement	George Ninan, Controller and AVP for Financial Reporting	Complete

2/28/2021	Department of Instruction and Curriculum Leadership Revenue and Expense Audit	11/17/2020	Effective with Opportunity for Improvement	ICL 1	Misclassification of Expenses	Minor = Effective with Opportunity for Improvement	Dr. Sandra M. Cooley-Nichols, Department Chair – Instruction and Curriculum Leadership, Vernisa Hazlett, Business Officer I, Debra Nichols, Administrative Assistant II	Complete
2/28/2021	Department of Instruction and Curriculum Leadership Revenue and Expense Audit	11/17/2020	Effective with Opportunity for Improvement	ICL 2	Overpayment of Reimbursed Travel Expenses	Minor = Effective with Opportunity for Improvement	Dr. Sandra M. Cooley-Nichols, Department Chair – Instruction and Curriculum Leadership, Vernisa Hazlett, Business Officer I, Debra Nichols, Administrative Assistant II	Complete
11/17/2020	Department of Instruction and Curriculum Leadership Revenue and Expense Audit	11/17/2020	Effective with Opportunity for Improvement	ICL 3	Insufficient Documentation for Travel Expenses	Minor = Effective with Opportunity for Improvement	Vernisa Hazlett, Business Officer I	Complete
2/28/2021	Department of Instruction and Curriculum Leadership Revenue and Expense Audit	11/17/2020	Effective with Opportunity for Improvement	ICL 4	Insufficient Documentation to Support Dates of Travel	Minor = Effective with Opportunity for Improvement	Vernisa Hazlett, Business Officer I, Debra Nichols, Administrative Assistant II	Complete

6. Summary of Internal Audit Investigations

Presentation

Presented by Vicki Deaton

The University of Memphis Board of Trustees

Presentation
For Information

Date: June 2, 2021
Committee: Audit Committee
Presentation: Summary of Internal Audit Investigations
Presented by: Vicki D. Deaton, Chief Audit Executive

Synopsis:

Two new reports of possible fraud, waste, and abuse were assigned by the Complaint Triage Team to the Office of Internal Audit and Consulting for investigation since the last quarterly meeting. Both investigations are ongoing. One investigation from the prior period was completed and the report was issued. Attached is a summary of investigation information.

Pursuant to the protection afforded by Tennessee Code Annotated §§ 10-7-504(i) and 10-7-508(a), this information shall be used for Limited Official Use purposes only. Because this document has been designated **“Limited Official Use Only”**, it may only be made available to those who have a need to know the information in the performance of their official duties for the University. This information must be safeguarded and protected from unauthorized disclosure. This information and any referenced materials are considered part of our confidential working papers not open to public inspection pursuant to state law. Our sharing of this information with you is pursuant to the internal processes of this engagement and is not intended as a publication or distribution of this information. Therefore, you are requested to appropriately safeguard its confidentiality and appropriately restrict its further disclosure. Please notify us of any requests for this information as it is under restricted access.

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CONFIDENTIAL AUDIT INFORMATION

Allegation Received by	Date Allegation Received	Description of Allegation	Date Assigned to Internal Audit by Complaint Triage Team	Internal Audit Investigation Number	Investigation Status	Investigation Outcome	\$ Loss	Date of Final Action by Internal Audit
Anonymous FWA Email to Chief Audit Executive	10/11/2020	Inaccurate Leave Reporting	10/14/2020	21-001	Investigation Complete - Internal Audit Investigation Memo Issued	No Evidence of Inaccurate Leave Reporting	none	11/16/2020
Office of Legal Counsel Communications to Chief Audit Executive	1/22/2021	Waste of University Property	1/26/2021	21-002	Investigation Complete - Internal Audit Investigation Memo Issued	University Property Did Not Receive Appropriate Care	unknown	3/26/2021
Office of Legal Counsel Communications to Complaint Triage Team	3/24/2021	Inappropriate Affiliation of University with Nonprofit Corporation	3/30/2021	21-003	Internal Audit Investigation of Financial Matters Complete-Consulting Report Issued to Complaint Triage Team for Further Investigation	Investigation Ongoing by Office of Compliance		
TN Comptroller of the Treasury Referral to University Management	4/22/2021	Unauthorized Actions Related to Trust	4/27/2021	21-004 (TN Comptroller #21-4151)	Investigation Ongoing			

7. Report for Information - Annual Report of Grievance Activities

Presentation

Presented by Vicki Deaton

The University of Memphis Board of Trustees

Presentation
For Information

Date: June 2, 2021

Committee: Audit Committee

Report: Annual Report of Grievance Activities – Support Staff Only

Presented by: Vicki D. Deaton, Chief Audit Executive

Report Synopsis:

According to Policy HR5052, Grievance Process and Conflict Resolution, the University is committed to providing a process for non-exempt support staff to seek prompt resolution to grievances without fear, restraint, interference, discrimination or reprisal.

As required by TCA 49-8-117 the University of Memphis *“shall provide an annual report to the education committee of the senate and the education committee of the house of representatives summarizing grievance activities of the previous year.”*

The grievance activity reports provided for review cover FY2020 as well as the period from July 1, 2020 to May 31, 2021 and includes the grievances status and resolutions.

The University of Memphis
Annual Report Summarizing Grievance Activities-Support Staff Only
July 1, 2019 - June 30, 2020

Grievances filed

Termination for cause.....	1
Suspension without pay.....	0
Demotion.....	0
Work assignments.....	1
Work conditions.....	0
Uncategorized.....	0
Total.....	2

Grievances resolved before reaching the hearing step

Appeal of Termination.....	0
Workplace Conditions.....	0
Total.....	0

Grievances for which a hearing was conducted

Appeal of Terminations	0
Suspension.....	0
Total.....	0

Grievances with pending status

Terminations.....	1
Sexual Harassment.....	0
Work Conditions.....	0
Total.....	1

Grievances Closed

Appeal of Termination.....	1
Suspension.....	0
Work Conditions	1
Dismissed	0
Total.....	2

The University of Memphis
Annual Report Summarizing Grievance Activities-Support Staff Only
July 1, 2020 – May 31, 2021

Grievances filed

Termination for cause.....	0
Suspension without pay.....	0
Demotion.....	0
Work assignments.....	0
Work conditions.....	0
Uncategorized.....	0
Total.....	0

Grievances resolved before reaching the hearing step

Appeal of Termination.....	0
Workplace Conditions.....	0
Total.....	0

Grievances for which a hearing was conducted

Appeal of Terminations	1
Suspension.....	0
Total.....	1

Grievances with pending status

Terminations.....	0
Sexual Harassment.....	0
Work Conditions.....	0
Total.....	0

Grievances Closed

Appeal of Termination.....	1
Suspension.....	0
Work Conditions	0
Dismissed	0
Total.....	1

8. Annual Review & Approval of Internal Audit Charter

For Review

Presented by Vicki Deaton

The University of Memphis Board of Trustees

Report For Review and Approval

Date: June 2, 2021
Committee: Audit Committee
Report: Review and Approval of Office of Internal Audit and Consulting Charter
Presented by: Vicki D. Deaton, Chief Audit Executive

Synopsis:

The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the IIA's Definition of Internal Auditing, the Code of Ethics, and the *Standards*. The internal audit charter establishes the internal audit activity's position within the organization, including the nature of the chief audit executive's functional reporting relationship with the board; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

To comply with the requirements of State of Tennessee statutes and the Audit Committee Charter, which was based on State of Tennessee Comptroller of the Treasury guidelines and approved by the University of Memphis Board of Trustees and the Tennessee Comptroller of the Treasury, the attached University of Memphis Office of Internal Audit and Consulting Charter is presented to the Audit Committee. According to the Audit Committee Charter, the Audit Committee must "review, approve, and update the Internal Audit charter annually or more frequent if necessary."

The University of Memphis Office of Internal Audit and Consulting Charter was last reviewed and approved at the June 3, 2020 Board of Trustees meeting. There are no proposed changes to the charter at this time.

University of Memphis
Office of Internal Audit & Consulting Charter
June 6, 2018

Introduction

The University of Memphis is within the state university system in Tennessee. The University is governed by an independent board, the Board of Trustees (Board), established by state statutes. The University of Memphis Audit Committee is a standing committee of the Board. In accordance with state statutes, the Office of Internal Audit and Consulting (Internal Audit) reports directly to the Audit Committee. All Internal Audit activities are conducted in accordance with all state statutes relative to Internal Audit and Audit Committees. In addition, the state statutes require that Internal Audit activities are governed by adherence to The Institute of Internal Auditor's (IIA) mandatory guidance, which includes the Definition of Internal Auditing, the Code of Ethics, and the *International Standards for the Professional Practice of Internal Auditing (Standards)*. This mandatory guidance constitutes the fundamental requirements for the professional practice of internal auditing and the principles against which to evaluate the effectiveness of Internal Audit's performance.

Purpose

Internal Audit is an independent, objective assurance and consulting office designed to add value and improve the University of Memphis' operations. Internal Audit helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

University of Memphis management has responsibility for risk management, control and governance. Therefore, University management has the primary responsibility for risk assessment, compliance oversight, and establishing and maintaining a sufficient system of internal controls. Internal Audit serves in an advisory role and assists University management in the effective discharge of their duties and responsibilities by evaluating activities, recommending improvements and providing other information designed to promote effective controls.

Internal Audit Plan

Annually, the Chief Audit Executive (CAE) develops an internal audit plan based on the University's risk assessment, state statute requirements, and input from University management. The plan is submitted to the Audit Committee for review and approval. The CAE reviews and adjusts the plan as necessary in response to changes in Internal Audit's resource levels or changes to the University's risks, operations, programs, systems, and controls. Any significant deviation from the approved internal audit plan will be communicated to and approved by the Audit Committee.

Services

Internal Audit performs assurance services by assessing evidence to provide an independent opinion or conclusion regarding a University entity, operation, function, process, system, or other subject matter. The nature and scope of assurance engagements are determined by the approved internal audit plan and staff of Internal Audit. There are generally three parties involved in assurance services: (1) the person or group directly involved with the entity,

operation, function, process, system, or other subject matter — the process owner, (2) the person or group making the assessment — Internal Audit, and (3) the person or group using the assessment — the user.

Consulting services are advisory in nature and are generally performed at the specific request of an engagement client. The nature and scope of the consulting engagement are subject to agreement with the engagement client. Consulting services generally involve two parties: (1) the person or group offering the advice — Internal Audit, and (2) the person or group seeking and receiving the advice — the engagement client. When performing consulting services, Internal Audit should maintain objectivity and not assume management responsibility.

Authority, Responsibility, and Scope

Internal Audit's performance of assurance and consulting services may include the examination and evaluation of the effectiveness of all aspects of University operations. Internal Audit has full and direct access to all University records, which includes electronic and manual records, personnel relative to their performance of duties and responsibilities, and access to all University physical properties. All documents and information obtained by Internal Audit will be treated in a confidential manner to comply with all policies, laws, and regulations regarding protection of University information.

Internal Audit does not have direct responsibility for, or authority over, any of the activities, functions, or tasks it reviews. Internal Audit's review does not relieve others of their responsibilities. The Internal Audit staff must maintain a high degree of independence. They must not be assigned duties or be involved in activities that are the responsibility of University management. Internal Audit should only engage in activities that they would normally be expected to review or evaluate as part of the normal Internal Audit function.

Internal Audit is not independent for the purpose of issuing an opinion on the University's annual financial statements per the requirements for an external auditor under Tennessee Board of Accountancy regulations. The Tennessee Comptroller of the Treasury's Division of State Audit serves as the external auditors for the University based upon state statutes.

Organizational Structure

The Office Internal Audit and Consulting reports directly to the Audit Committee but reports administratively to the University President for internal accounting purposes. However, to provide independence and to comply with state statutes and Tennessee Comptroller of the Treasury's requirements, Internal Audit has direct reporting responsibility to the Board of Trustee's Audit Committee. Internal Audit staff have organizational independence and strive to carry out their responsibilities with professional objectivity.

Reporting and Monitoring

All audit work is summarized in written reports distributed to University management to ensure that significant issues noted in audits are properly addressed by University management. In addition, summaries of all Internal Audit activities are distributed to the Audit Committee and all significant issues are emphasized to the Audit Committee. Internal Audit will answer questions and provide additional details for any Internal Audit activity when requested by the Audit

Committee. Internal Audit is responsible for following up on issues noted in audits or other projects conducted by Internal Audit to ensure issues are addressed by University management. Any issues not properly addressed by University management will be reported to the Audit Committee.

All Internal Audit reports are provided to the Tennessee Comptroller of the Treasury's Division of State Audit in their role as external auditors for the University. All investigation reports are provided to the Tennessee Comptroller of the Treasury's Division of State Audit and the Division of Investigations.

Periodic Review of Office of Internal Audit & Consulting Charter

This charter will be periodically assessed by the Chief Audit Executive to determine whether the purpose, authority, and responsibilities defined in this charter are adequate to enable the Office of Internal Audit and Consulting to accomplish objectives under the IIA Standards and state statutes. The results of the periodic assessment of this charter will be communicated to University management and the Audit Committee.

9. Proposed Fiscal Year 2022 Internal Audit Plan

For Approval

Presented by Vicki Deaton

The University of Memphis Board of Trustees

Recommendation

For Approval

Date: June 2, 2021
Committee: Audit Committee
Report: Proposed FY2022 Internal Audit Plan
Presented by: Vicki D. Deaton, Chief Audit Executive

Synopsis:

The Proposed FY2022 Internal Audit Plan for the University is presented for review and approval by the Audit Committee. Audit Committee approval of the Internal Audit Plan is required by the "State of Tennessee Audit Committee Act of 2005" (TCA 4-35-101 thru 108), the University of Memphis Audit Committee Charter, and the Office of Internal Audit & Consulting Charter.

Committee Recommendation:

The Audit Committee recommends the proposed fiscal year 2022 Internal Audit Plan for approval.

65%	<u>Audits</u> <u>Risk Based Audits</u> <p>School of Communication Sciences & Disorders Financial & Compliance Audit</p> <p>University Libraries Financial & Compliance Audit</p> <p>Risk Assessment - Athletics Internal Control Footprint Audit</p> <p>Pcard Expenditure Review</p> <p>Fixed Asset Review</p> <p>Business Continuity Plan Post Covid-19 Reassessment</p> <p>Compliance & Ethics Program Baseline Survey</p> <p>Scholarship Awards Audit</p> <u>Risk Based Information Technology Projects</u> <p>IT Governance</p> <p>Data Center Payment Processing Procedure Review</p> <p>General IT Controls Review (the review will focus on a limited number of higher risk controls)</p> <u>Audits Required by Statutes</u> <p>Annual audit of President's expenses TCA 49-7-3001 TCA 49-14-106</p> <u>Audits Requested by Management</u> <p>State Audit FY2020 Year End Work (cash and inventory work for State Auditors at year end for external audit per Management request)</p>
5%	<u>Follow-up of Past Audit Issues</u> <p>Internal Audit issues identified in past audits and as required by state statute</p>
10%	<u>Investigations/Participation on Complaint Triage Team</u>
10%	<u>Consulting and Advisory Role</u> <p>Special Audit Requests, Consulting Projects, Assistance to Legal Counsel, Attorney Client Projects (as requested by Management)</p> <p>Advisory Role (advisory role on various committees and miscellaneous inquiries for assistance during the year)</p>
10%	<u>Audit Committee Projects & Administration</u>
100%	

Background Information – Proposed FY2022 Audit Plan

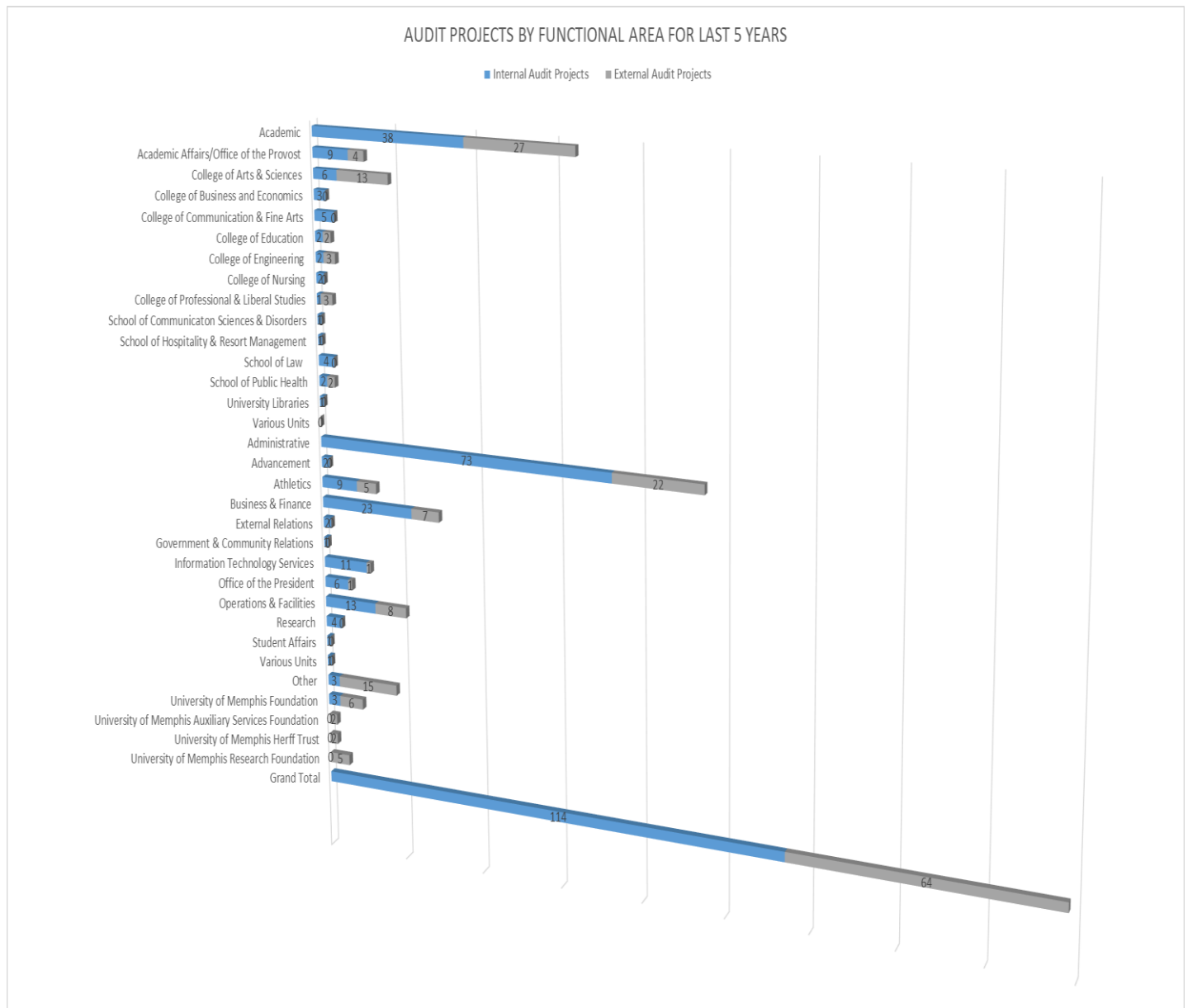
In higher education, the audit universe is normally categorized by the following functional areas:

- Academic
- Administrative
- Other

At the University of Memphis, the 3 functional areas include the following 28 audit entities:

Academic	Administrative	Other
<ul style="list-style-type: none">•Academic Affairs/Office of the Provost•College of Arts & Sciences•College of Business & Economics•College of Communication & Fine Arts•College of Education•College of Engineering•College of Nursing•College of Professional & Liberal Studies•School of Communication Sciences and Disorders•School of Health Studies•School of Hospitality & Resort Management•School of Law•School of Public Health•University Libraries	<ul style="list-style-type: none">•Athletics•Business & Finance•Advancement•External Relations•Government & Community Relations•Information Technology Services•Office of the President•Operations & Facilities•Research•Student Affairs	<ul style="list-style-type: none">•University of Memphis Foundation•University of Memphis Research Foundation (including the wholly-owned subsidiary, UMRF Ventures Inc.)•University of Memphis Auxiliary Services Foundation•University of Memphis Herff Trust

In the last 5 years, some type of audit project has been performed by Internal Audit or an outside entity in all of the 28 UofM audit entities.



Besides the University of Memphis Office of Internal Audit and Consulting, the following entities perform audits, investigations, reviews, agreed-upon procedures, or assessments at the UofM.

TN Comptroller of the Treasury Division of State Audit
TN Comptroller of the Treasury Division of Investigations
TN Comptroller of the Treasury Information Systems Audits
TN Comptroller of the Treasury Performance Audits
Various State of TN Departments and Agencies
Various State of TN Departments for Sponsored Program Review
Various Federal Agencies for Sponsored Program Review
Internal Revenue Service
External Legal Experts
External Certified Public Accounting Firms
External Environmental Auditors
External Subject Matter Experts

In Tennessee governmental entities, internal audit plans are comprised of risk based audits, required audits, special requests, and investigations. The risk based portion, (about 75%) of the FY2022 Proposed Audit Plan, is in part derived from the University's risk assessment process that Management prepares to comply with the Tennessee Financial Integrity Act, and consideration of the University's goals, vision, and mission. The plan also includes required projects and activities, projects carried over or deferred from the prior year, and time for investigations, consulting, and follow up of past audit issues. University management were given the opportunity to provide additional input into the plan, and details of the Proposed FY2022 Audit Plan were shared with executive management.

Below is the budgeted resource allocation by type of activity for the last 3 years.

Budgeted Allocation of Internal Audit Resources	FY2020	FY2021	FY2022
Audits	55%	55%	65%
Follow Up of Audit Issues	7%	5%	5%
Investigations	14%	25%	10%
Consulting/Advisory Role	17%	10%	10%
Audit Committee Projects & Administration	<u>7%</u>	<u>5%</u>	<u>10%</u>
Total	100%	100%	100%

The plan may be impacted and revised during the year due to changing risk factors and special requests from management. Any significant changes to the plan will be reviewed and approved by the Audit Committee.

10. Business Continuity Planning and Comprehensive Security Plan Update

Presentation

Presented by Raajkumar Kurapati

The University of Memphis Board of Trustees

Presentation
For Information

Date: June 2, 2021

Committee: Audit Committee

Presentation: Business Continuity Planning and Comprehensive Security Plan (Update)

Presented by: Raaj Kurapati, Executive Vice President and Chief Financial Officer

Background:

This presentation provides an update on our business continuity efforts, our comprehensive security plan, and Clery Act strategies.

Business Continuity Plan and Comprehensive Security Plan

Audit Committee

Raaj Kurapati, Executive Vice President and Chief Financial Officer

June 2, 2021

University Center and Zoom Video Conference



JUNE 2021

Business Continuity Planning

- **Total BCP Plan Count** **147**

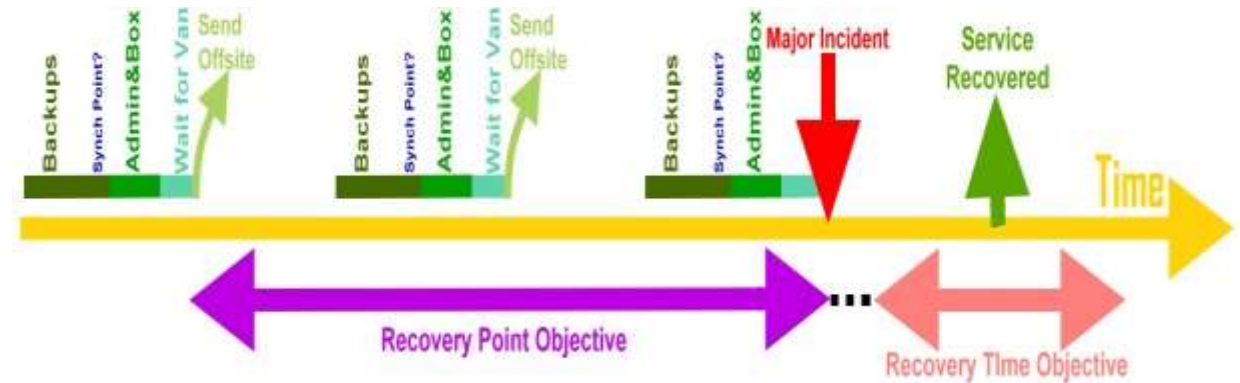
- Plans Assigned:

➤ Academic Affairs	99
➤ Business & Finance	25
➤ ITS	9
➤ Legal, OIE, Specialties	5
➤ Advancement	5
➤ Plan Templates/Tests	4

- Plans Compliance:

✓ Plans due for review	104 (73% of June 30th Goal)
✓ Plans in progress	39

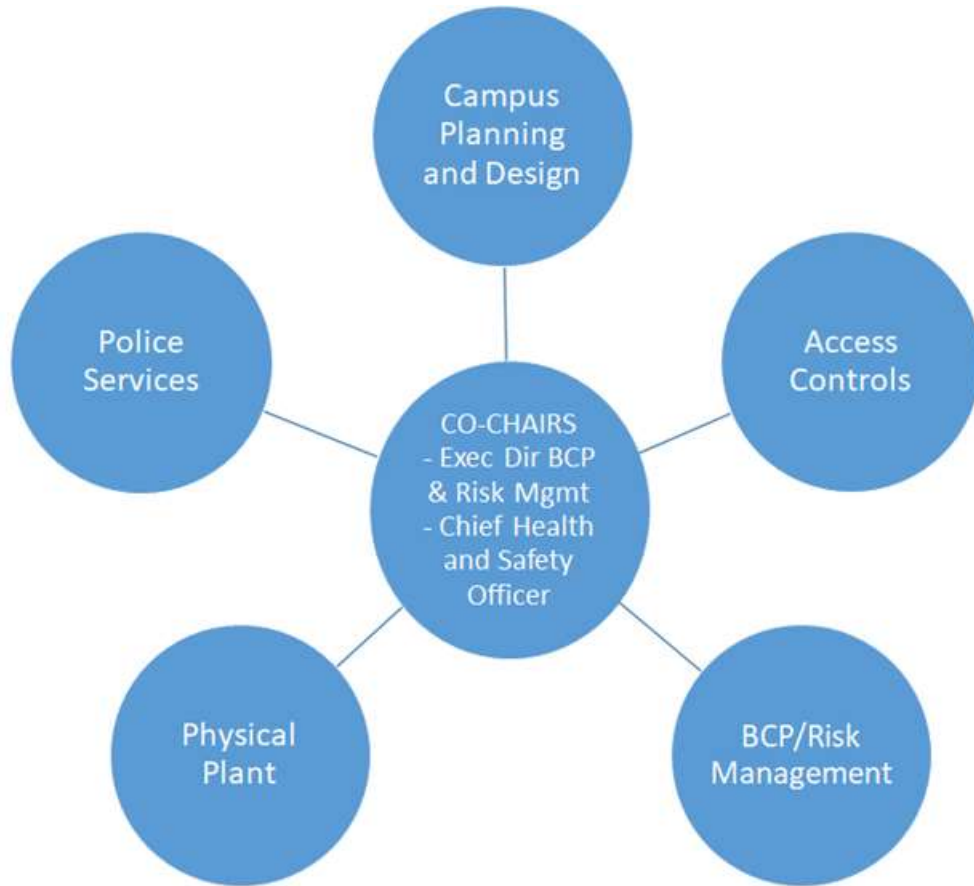
- Continuing review of all phase one initial plans for approval by BCP office - June 30 deadline
- Provide feedback to departments to address gaps in plans (Format and consistency of terms)



Fall 2021 Mitigation for COVID-19

- Incremental workforce increases (75% by June 1; 100% by July 1) to ensure availability of resources for student support
- Promote the intentional effort by all employees and students to exercise both personal and community responsibility to maintain a culture that supports a healthy and safe on-campus environment
- Follow existing and future federal, state and local restrictions and recommendations
- Continue contact tracing, case management protocols and isolation capabilities as needed
- Ensure best practices (Distancing, PPE usage, etc.) while exercising appropriate financial stewardship of public dollars
- Align with the University's strategic framework for escalation of on-campus activities which will support the primary educational mission and objectives of the institution

Comprehensive Security Plan



- Strategic personnel use and department design
- Crime prevent through environmental design (CPTED) of all campus facilities
- Integrated camera system/technology use
- Clery Act Training/Communication
- Access controls
- Community policing initiatives
- University District and Campus Community partnerships

Department leadership reorganization

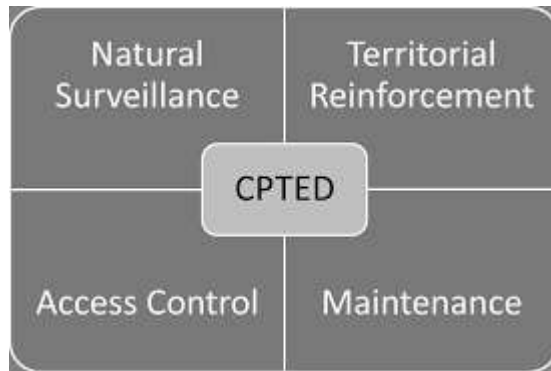
1. Patrol assignments, communications, and staffing modifications based on reports and special event support
2. Investigations, victim services
3. Business practices, security detail, communication, and prevention initiatives

Security personnel

1. Shifting from static placement to enhanced zone use
2. Future force planning
3. Student career development



Crime prevent through environmental design (CPTED) of all campus facilities



The proper design and effective use of the built environment can lead to a reduction crime of incident and improvement in the quality of life.

Tennessee Code Annotated §49-6-4302

1. Tennessee Department of Homeland Security Physical Standards and Practices
2. Security assessment elements directly related to combating public safety hazards and criminal activity; and identify vulnerabilities that may be exploited and suggest options that may eliminate or reduce those vulnerabilities
3. CPTED team will conduct analysis of 184 buildings this summer
4. Site visit by Department of Homeland Security August 2021
5. THEC security funding

Strategic Technology Use



Avigilon cameras allow for active monitoring of campus via dispatch and support timely incident response and shift/zone patrol adjustments.

Flock cameras are mounted on poles and read license plates targeting stolen vehicles moving through the area. Patrol is alerted if vehicle enters area and can immediately conduct incident response. Cameras will be located on campus and high density residential areas off-campus.



LiveSafe®

LiveSafe is a personal safety application that provides an immediate, convenient, and discreet way to communicate directly with Police Services. The users can send real time text, pictures, video, and audio directly to Police Services as well as live chat with safety personnel. The subscribers can also use **SafeWalk** to invite personal contacts to virtually escort. There are currently over 11,000 users.



The **Clery Act** is a consumer protection law that aims to provide transparency around campus crime policy and statistics. In order to comply with **Clery Act** requirements, colleges and universities must understand what the law entails, where their responsibilities lie, and what they can do to actively foster campus safety.

Clery Committee Planning:

- 1) Conduct gap analysis for critical needs and committee direction
- 2) Form Clery safety policies and procedures
- 3) Campus Security Authorities (CSAs)
 - Identification
 - Training (acquire or develop)
 - Documentation for audit & compliance
- 4) Develop forward facing webpage for Clery information, reporting and referrals

- Strategic plan promoting a culture of safety incorporating faculty, staff, and students
- Clery Awareness
 - Safety notices and timely warnings
 - Crime log
 - Additional safety messages through multiple deliveries
- Fire safety drills, evacuation planning and statistics (resumed as of 2021), report reconciliation, and benchmarks for Clery compliance

Questions?

11. Compliant Triage Team Update and Compliance Assessment Calendar

Presentation

Presented by Tiffany Cox

The University of Memphis Board of Trustees

Presentation
For Information

Date: June 2, 2021

Committee: Audit Committee

Presentation: Complaint Triage Team Update and Compliance Assessment Calendar

Presented by: Tiffany Baker Cox, Director of Institutional Equity and Chief Compliance Officer

Background:

This will be a brief update on the Triage Team activity and presentation of the Compliance Assessment Calendar for AY2021 - 2022.

Complaint Triage Team Update and Compliance Assessment Calendar

Tiffany Baker Cox, JD
Director of Institutional Equity and Chief
Compliance Officer

June 2, 2021

University Center and Zoom Video Conference



JUNE 2021

- University Compliance Program Policy and University Code of Ethics pending approval in Policy Review Board (PRB).
- Marketing campaign
- Compliance Council Meetings quarterly beginning September 2021
- Compliance Assessments to begin fall 2021. Departments to be assessed:
 - Environmental, Health, & Safety
 - Campus Planning & Design
 - Institutional Research
 - Rudi E. Sheidt School of Music
 - Animal Care & Use Program (IACUC)

Compliance Assessment Process

- Opening conference with the department/unit/program leadership and Compliance Council member to outline the scope of the assessment;
- Department/Unit/Program completion of an assessment questionnaire;
- Document review;
- Staff interviews;
- Assessment report issued;
- Closing conference to review the assessment report, areas of concern, recommended corrective action, if any, and a timeline for completion.

12. Information Security Update

Presentation

Presented by Robert Jackson

The University of Memphis Board of Trustees

Presentation
For Information

Date: June 2, 2021

Committee: Audit Committee

Presentation: Information Security Program Update

Presented by: Dr. Robert Jackson, Chief Information Officer

Background:

This is an update of the Information Security Program for the University of Memphis.

Information Security Program Update

Audit Committee

Dr. Robert Jackson
Chief Information Officer

June 2, 2021

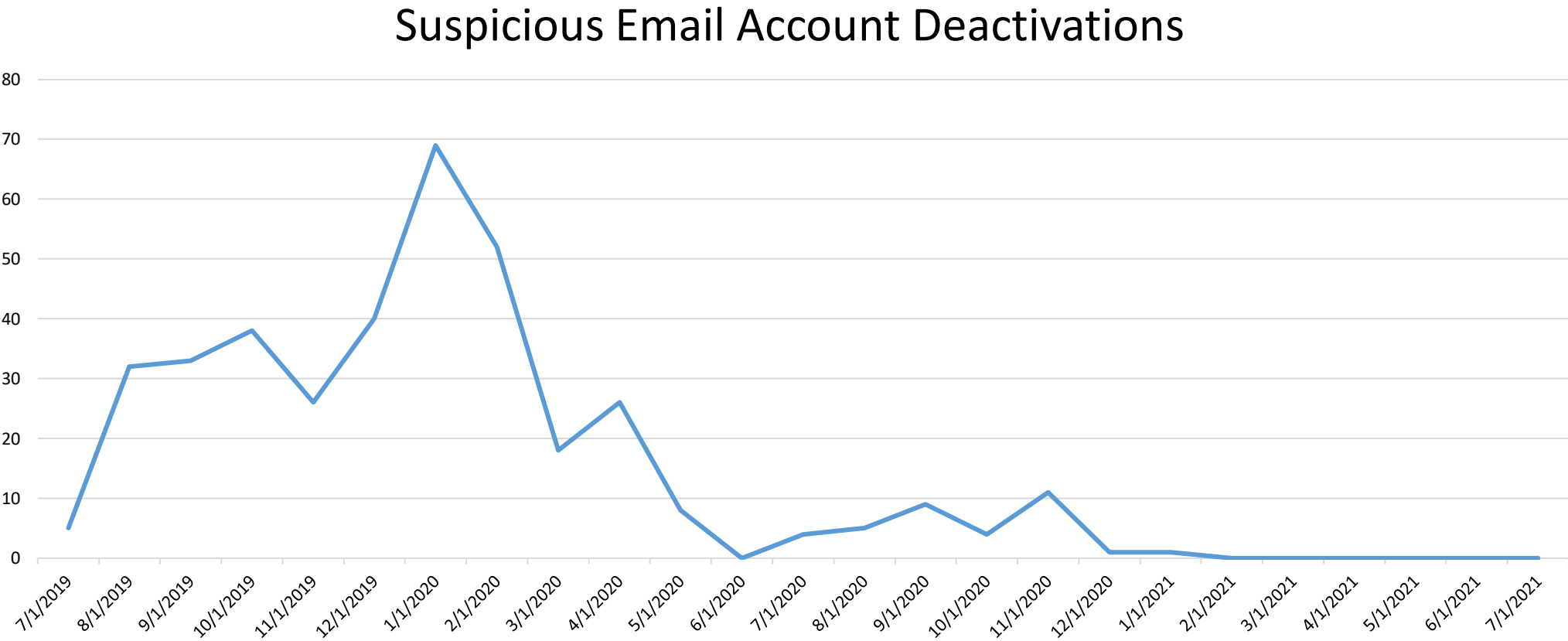
University Center and Zoom Video Conference



**Board of
Trustees**

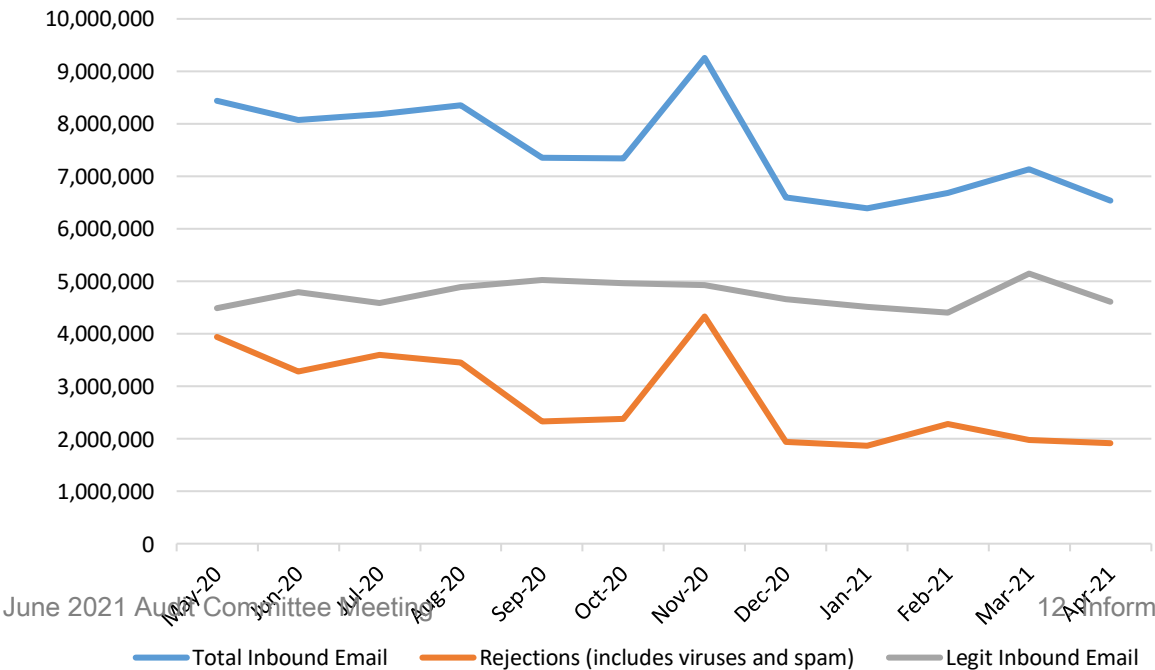
JUNE 2021

- April 2021 – Initiated external assessment to support NIST compliance
- April 2021 – Implemented managed endpoint services for 7000+ computers
- May 2021 - O365 Data Loss Prevention activated
- May 2021 – Piloting additional functionality to support secure file transfers

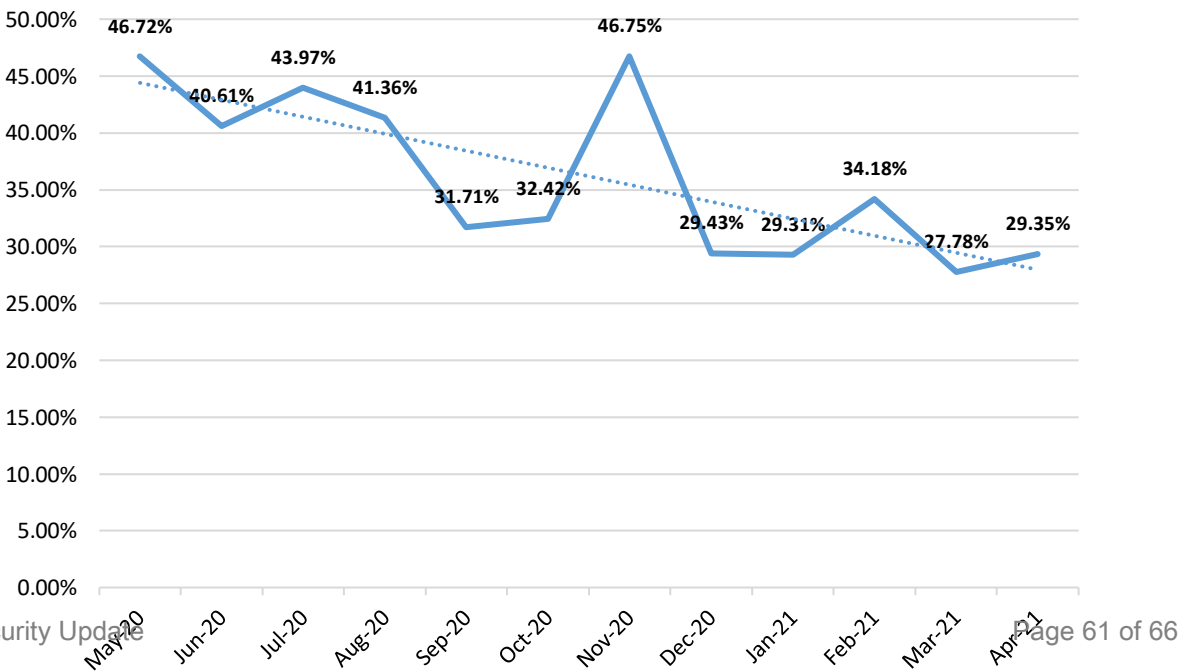


Inbound email rejection rates by number and rejection percentage:

Inbound Email



% Rejections



FY2021 Q3 IT Security Engagements

FY2021 Q3 IT Security Engagements							
Escalation Level							
Category	1- Very Minor	2- Minor	3 - Low	4 - Moderate	5 - High	6 - Very High	Total
Denial of Service							0
Malicious Code			1			1	2
Unauthorized Access			2				2
Inappropriate Usage			1				1
Personally Identifiable Information							0
Other	1						1
Total	1	4	0		0	0	6

Note: 1 account was proactively disabled due to suspicious behavior during Jan - Mar 2021.

- Standardize endpoint security (Windows Defender)
- Adjust processes to ensure effective collaboration with provider of managed endpoint services
- Collaborate with Faculty Senate regarding desktop security standards (i.e., encryption, administrator privileges, etc.)
- Review NIST external assessment and create action plans

Thank you.

13. Additional Business

Presented by Susan Springfield

14. Adjournment

Presented by Susan Springfield