



Letter from the Chief Audit & Compliance Officer



The regulatory environment is arcane and grows more complicated

every day. I completely empathize, particularly with those in the research and health delivery areas. Having served both as an educator and administrator, I understand the competing demands that our faculty and staff face on a daily basis.

We emphasize the education aspect as the first priority in addressing regulatory concerns. Our goal is to strike a balance

between checking for compliance through auditing and monitoring processes and providing assistance via consulting audits and a variety of committee support. We are committed to supporting all constituencies from taxpayers, to Board members and University faculty and staff.

Our goal is to assist the University with its mission and simultaneously fulfill the requirements of our charter. This is achieved through the audit, compliance and ethics staff serving the Storrs campus, regional campuses and the UConn Health Center. I

encourage each of you to call any member of our staff with questions, concerns, or suggestions on how we can improve our service to the University community. UConn is a great school. We hope to provide a contribution that makes it even better.

Dr. Kenneth Michael Walker was appointed Chief Audit & Compliance Officer for the University in January 2005. Mike's prior compliance roles include serving as the University Compliance Officer at Wake Forest University and as a Department of the Army Inspector General.

OACE Participates in Something's Happening Kick-Off Event

On April 17th, over 100 AFSCME (clerical) and CEUI (maintenance) staff attended a session on the topic of a civil work environment. The event was sponsored by: CEUI; AFSCME; the Women's Center; the Department of Human Resources; the Office of Diversity & Equity; and the Office of Audit, Compliance & Ethics.

The focus of the session was to educate staff about the vision of a work environment that is free of harassment, bullying, discrimination, and violence. Opening remarks were provided by Donna Munroe, Associate Vice President of Human Resources & Payroll Services and Dana McGee, Director of the Office of Diversity & Equity. The remainder of the session was facilitated by Kathleen Holgerson, Director of the Women's Center, Leslie Maddocks, Secretary/Treasurer & Chief Steward CEUI, and Carol Millette, Vice-President &

Chief Steward of AFSCME. Policies were reviewed, supporting resources provided, and thought provoking questions were posed by the facilitators and participants. Additional presentations were made by Rebecca Myshrall, Labor Relations Associate in Human Resources and Kimberly Fearney, Assistant Compliance Officer from the Office of Audit, Compliance and Ethics. The session ended with a presentation on dealing with conflict and assertiveness by Pamela Schipani, Director of Housing Services.

This event is the kick-off for more events to come on topics of workplace violence and harassment. As a reminder for all employees, the University's Code of Conduct specifically forbids discrimination and/or harassment in the workplace. In addition, the President annually issues the University's Policy Statement on Harassment.

If you feel you are a victim of discrimination or harassment, please know there are several offices on campus that can assist you with reporting. You may contact ODE at (860) 486-2943, Human Resources at (860) 486-5684 or you may use OACE's confidential REPORTLINE which is available 24 hours a day/7 days a week at 1-888-685-2637.

For additional support, the University's cultural centers are available. For union members, you may also contact your representative for assistance.



Compliance Training FAQs

Each year, the OACE conducts compliance training sessions for all employees of the University. We often receive similar questions from employees regarding the material covered in these sessions. Below are the most frequently asked questions from this year's sessions:

Q: If I am offered a gift, how do I determine it's value?

A: The Office of State Ethics has said that the value of a gift is not necessarily what the individual paid, but the fair market value. Make your best effort to determine the fair market value or you may call the OACE for assistance.

Q: As a faculty member, can I keep/sell the textbooks sent to me from publishers?

A: Since the value of the textbook is most likely over \$10, the books should be considered a "gift to the state" and kept as University property. The University is currently working on a plan to handle these textbooks once they are no longer useful for the faculty member or department. Look for updates in future newsletters and training.

Q: Does an individual have to give a reason for requesting University data through the Freedom of Information Act?

A: No; no reason is required. Any questions regarding Freedom of Information Act requests should be directed to the OACE.

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Annual Compliance
Training Must Be
Completed By June 15th



The "Compliance courier" is a quarterly newsletter issued by the Office of Audit, Compliance & Ethics. Each issue will provide updates on important compliance issues. For questions or concerns or to suggest future articles, please contact Kimberly Fearney at (860) 486-6195 or Kim.Fearney@uconn.edu.

Internal Controls: Policies and Procedures

An evaluation of the effectiveness of a department's internal controls is one of the key areas of focus during the audit process and is used to identify specific audit risks. The lack of written departmental policies and procedures is the most common "red flag" indicating weak internal controls encountered by the audit staff.

Written policies and procedures illustrate that managers are aware of a department's mission and goals and knowledgeable about the department's financial operations.

Written procedures should include:

- 1) A brief description of the flow of major transactions that are processed, from their beginning to their recording in the accounts.
- 2) Staff responsibility for initiating transactions and controlling the movements of assets.
- 3) The identification of "control points" (i.e., the safeguard functions that staff perform to minimize risk of error, theft, or loss).

Departments might use a detailed description or flowchart to describe the operation of the internal control system, identify the control procedures in place and the staff that perform relevant tasks.

Stay tuned for more suggestions regarding internal controls in future issues of the *Compliance courier*.