Fiscal Year 2023
Internal Audit Annual Report
September 13, 2023
Executive Summary

Year in review:
- Supported the Regent Audit Committee in fulfilling its responsibilities as outlined in its annual work plan
- Onboarded data analytics manager and began integrating data analysis into audits and investigations
- Continued focus on team engagement, culture, and professional development
- Continued to successfully manage CU EthicsLine, keeping pace with increased activity
- Educated campus leadership and shared governance groups on the role of Internal Audit
- Supported emerging needs of the campuses through investigations and advisory engagements

Looking forward:
- Continue to align and strengthen internal processes in anticipation of the Quality Assurance Review (QAR) in FY24
- Implement any necessary changes driven by the updates to the Global Internal Audit Standards
- Improve engagement execution timeliness
- Roll out continuous auditing and monitoring approach to support assurance and investigations lines of service
- Maintain focus on team culture, growth, and development by operationalizing our vision and core values
- Enhance outreach and educational efforts across the CU system
- Engage with the higher education internal audit community to share knowledge and leading practices
The mission of the University of Colorado Department of Internal Audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.

The Department’s processes are designed to improve the university’s operations and promote achievement of institutional objectives by utilizing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Our Vision

Insight with Impact

We are trusted partners.
We deliver timely and relevant perspective on risks and opportunities.
We are committed to our core values, intellectual curiosity, and alignment with our stakeholders.
Our Core Values: IA CARES

**Integrity**
We are honest, respectful of others, and seek to model the highest standards of ethical behavior in our service to the university. “If you have integrity, nothing else matters. If you don’t have integrity, nothing else matters.” – Senator Alan Simpson

**Accountability**
We are accountable to each other, to the Internal Audit team, to the university community and its stakeholders. We take responsibility for providing accurate, timely, valuable, and actionable insights and recommendations. “A culture of accountability makes a good organization great, and a great organization unstoppable.” – Henry J. Evans

**Community**
We support each other, assist when needed, give credit where credit is due, and celebrate each other’s successes. We work as a team and seek insightful solutions together. We share information, suggestions, and concerns freely, which contributes to our growth and creativity. “Alone we can do so little; together we can do so much.” – Helen Keller

**Agility**
We identify opportunities for improvement and innovation for our clients and for ourselves. We pursue further training to advance our knowledge, skills, and awareness of emerging issues affecting the university. We take an agile approach to our work; we embrace change and think outside the box. “We cannot solve our problems with the same thinking we used when we created them.” – Albert Einstein

**Respect**
We respect each other and our clients. We respect each other’s work. We are considerate, fair, and seek to understand. We are caring and compassionate. We communicate clearly with our clients and each other, and listen deeply with an open mind. We value the time, experience, views, and contributions, and assume the best intent of others. “Any worthwhile conversation starts with listening.” – Simon Sinek

**Excellence In Service**
We are committed to the success of the university and its stakeholders. We are humble, curious, authentic, encouraging, trustworthy, and visionary. We collaborate with our colleagues to improve the effectiveness and efficiency of the university processes. We seek to understand the needs of our stakeholders and strive to exceed their expectations. “Every job is a self-portrait of the person who did it. Autograph your work with excellence.” – Jessica Guidobono
CU Internal Audit: What We Do

**Assurance:** We focus on a broad set of governance, financial, operational and compliance risks, including IT systems and processes and information security, supporting CU’s four strategic pillars: Affordability & Student Success; Discovery & Impact; Diversity, Inclusion, Equity & Access; and Fiscal Strength.

**Advisory:** We support our stakeholders in establishing best practices and internal controls, identifying and mitigating risks throughout the project lifecycle (e.g., participating in steering committees, reviewing process and control design, raising awareness and facilitating conversations about risk and opportunities in system implementations, etc.), and provide perspective on sufficiency of policies for compliance with certain relevant regulations.

**Investigations:** We enable the university’s confidential ethics reporting process by serving as the CU EthicsLine administrator. We evaluate and thoroughly investigate, in a timely manner, reports of alleged employee fiscal misconduct, which we receive through various sources: CU EthicsLine, phone, email, or in-person. As needed, we provide support during litigation of related cases.

**Education:** We collaborate with our stakeholders and other university assurance and compliance functions to deliver insight on effective control environment, regulatory compliance, and fraud prevention and detection.
FY23 in Review: Assurance & Advisory

Internal Audit delivered a balanced, risk-based portfolio of assurance and advisory projects, which contributed to strengthening the university internal control environment and helped drive more effective risk conversations. We addressed emerging needs of leadership and campuses.

• Completed 11 assurance engagements, noting no significant gaps in the associated processes and providing recommendations for strengthening internal controls for the reported findings.
• Provided insight to campuses on immature or under-resourced processes that need management’s focus prior to a full audit.
• Completed 7 advisory projects, including the Treasury Investment Process Review, as requested by the Board of Regents, and the review of certain CU Boulder Police Department processes in anticipation of their national accreditation application.
• Monitored the successful and timely resolution of previously identified management action plans.
• Reallocated ~475 hours of audit staff time to a campus-requested investigation.
• Leveraged data analytics techniques in 9% of the assurance engagements.
FY23 Engagements Profile

ENGAGEMENTS BY TYPE

FY22
- Assurance: 13
- Advisory: 1

FY23
- Assurance: 11
- Advisory: 7

ENGAGEMENT ALIGNMENT TO THE STRATEGIC PILLARS

- Pillar 1: Affordability & Student Success: 47%
- Pillar 2: Discovery & Impact: 34%
- Pillar 3: Diversity, Inclusion, Equity & Access: 16%
- Pillar 4: Fiscal Strength: 3%

ENGAGEMENT ALIGNMENT BY CAMPUS

- CU-wide: 17%
- System Administration: 17%
- CU Boulder: 5%
- CU Anschutz: 11%
- CU Denver: 17%
- UCCS: 33%
Post-Engagement Surveys

- In FY22, Internal Audit rolled out a post-engagement stakeholder survey, disseminated after every assurance and advisory project. (The survey is on a 4.0 scale.)
- This direct feedback received from our stakeholders allows us to evaluate the team performance and identify process improvement opportunities.
- The survey continues to serve as a relevant key performance indicator for the Internal Audit team.
- The results of the survey continue to reflect a positive experience for our stakeholders. There are also a few areas (timeliness of engagement completion and communication) that we can improve.

<table>
<thead>
<tr>
<th>Area</th>
<th>FY22 Score</th>
<th>FY23 Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engagement objectives clearly communicated</td>
<td>3.1</td>
<td>3.1</td>
</tr>
<tr>
<td>Engagement conducted in a professional manner</td>
<td>3.6</td>
<td>3.7</td>
</tr>
<tr>
<td>Healthy rapport with stakeholders</td>
<td>3.4</td>
<td>3.4</td>
</tr>
<tr>
<td>Effective listening</td>
<td>3.8</td>
<td>3.5</td>
</tr>
<tr>
<td>Findings and recommendations are reasonable and helpful</td>
<td>3.6</td>
<td>3.6</td>
</tr>
<tr>
<td>Timely communication of status and potential findings</td>
<td>3.7</td>
<td>3.1</td>
</tr>
<tr>
<td>Overall time to complete the engagement was acceptable</td>
<td>3.4</td>
<td>3.2</td>
</tr>
<tr>
<td>IA provided value</td>
<td>3.3</td>
<td>3.5</td>
</tr>
</tbody>
</table>
Management Action Plans (MAPs)

- In FY23, observations largely revolved around control and monitoring activities, specifically policy alignment with current practices and their consistent enforcement.
- Campuses continue to work diligently to resolve agreed-upon MAPs.
- There are no overdue MAPs as of June 30, 2023.
- Prior Years’ MAPs: of the 22 MAPs that remained open at the start of FY23, 20 have been resolved.
- New (FY23) MAPs: FY23 audits resulted in 20 MAPs. Throughout the year, 12 of these 20 MAPs were resolved. We will follow up on the remaining 8 MAPs as they become due.
FY23 in Review: Investigations

Investigations of fiscal misconduct were completed timely, with accurate and transparent periodic status reports shared with the campuses. Leveraged data analytics capabilities for both new investigations and the development of continuous monitoring of key risk indicators.

- As of June 30, 2023, all investigations were either current or resolved.
- For all investigations that substantiated fiscal misconduct, Internal Audit provided Supplemental Letters of Recommendation to help strengthen internal controls that may have contributed to the situation.
- Engaged by CU Boulder in 2 special investigations and 1 advisory project (included in the Audit Plan). Over 1,000 hours spent on CU Boulder athletics investigation, referenced in Runner’s World magazine.
- Collaborated with the Internal Audit data analytics manager to review historical CU investigations and national higher education fraud cases, resulting in the creation of a proactive investigations process that actively reviews procurement card transactions and technology acquisitions (e.g., Dell/Apple purchases) for potential fraud based on supervised and unsupervised machine learning algorithms, pattern analysis, and anomaly detection.
Fiscal Misconduct Investigation Types

Tier 1 “Preliminary Investigation”

• The first phase of an inquiry
• Campus notification is limited
• Opened when the allegation lacks sufficient information or is not perceived to be egregious enough to warrant a Tier 2 investigation
• Investigators may close the case due to insufficient evidence or escalate it to a full (Tier 2) investigation based on their findings
• Typically results in a memo to the campus and the Internal Audit file

Tier 2 “Full Investigation”

• A comprehensive and thorough examination by investigators to gather evidence regarding a specific incident or alleged fiscal misconduct
• Campus leaders are notified
• Techniques used include interviews, document analysis, and forensic tools, as needed
• The goal is to provide a detailed and accurate report of the facts, enabling informed decision-making and appropriate actions by campus leaders, which may lead to policy changes or other remedial measures
• In cases where fiscal misconduct is substantiated, a supplemental letter is issued to the campus requesting action plans to remediate internal control weaknesses that contributed to the situation
Tier 1 Investigations

- **10** New, **9** Closed, **1** Pending
- Clearance rate for Tier 1 investigations: **26** days
- **3** cases worked in partnership with CU Treasury regarding fraudulent checks
Tier 2 Investigations

- Out of the 8 cases closed during FY23, 3 substantiated fiscal misconduct and 3 substantiated other policy violations.

- Policies commonly violated in FY23:
  - Board of Regents Policy 8; Conduct of Members of the University Community
  - Board of Regents Policy 13.E; Fiscal Misconduct
  - APS 2027(D)(3); Code of Conduct, Conflicts of Interest
  - APS 4016; Fiscal Code of Ethics
  - APS 5012; Conflict of Interest and Commitment in Research and Teaching
FY23 in Review: CU EthicsLine

Despite the increased number of allegations submitted through the CU EthicsLine (+10.25%), matters were resolved timely either by Internal Audit or campus subject matter experts.

- Our practice is to acknowledge reports within 24 hours of receipt.
- The average and median days to address incoming allegations was 44 and 29 days, respectively.
- We updated the NAVEX (third-party host for CU EthicsLine) contract with current CU faculty and staff numbers to more accurately represent the number of potential hotline users.
- We redesigned the look and feel of the CU EthicsLine landing page to enhance user experience.
CU EthicsLine Insights

- IA continued to focus on improving administrative oversight of the CU EthicsLine resource to better monitor and timely address outstanding reports, in collaboration with campus partners.
- In FY23, the number of reports increased by 10.25% over FY22 with an average of 7.2 reports filed per month, up from 6.5 per month in FY22. The rate and timeliness of case closures kept pace with the increased volume of reports.
- The distribution of allegation categories received in FY23 shifted substantially, with business integrity concerns doubling and human resource-related concerns approximately half compared to FY22 rates.
CU EthicsLine: Report Trending

- The number of substantiated reports continues to increase over the last 5 fiscal years, with approximately 27% of reports substantiated in FY23 (up 7% from FY22). The percentage rate for other case outcomes remained relatively steady in FY23 compared to the prior year. However, the number of inquiries increased significantly in FY23, indicating an understanding that this resource can be used to ask questions and seek guidance – as well as report concerns of potential misconduct.

- In FY23, the rate of anonymous reports remained steady at 67%. Anonymous reporters are less likely to follow-up. However, in FY23 substantive engagement with anonymous reporters was accomplished in several cases through implementation of the “live chat room” feature.

- The favored method of reporting continues to be through the online web form. Direct outreach to IA has continued at a good pace, perhaps in response to the team’s outreach efforts across the university system in FY23.
CU EthicsLine: Reports by Category

FY22

FY23

- Academic or Research Integrity
- Business Integrity
- Environmental, Health & Safety
- Human Resources
- Other

University of Colorado
Boulder | Colorado Springs | Denver | Anschutz Medical Campus
INTERNAL AUDIT
FY23 in Review: Education

We continued to seek out opportunities to share our mission, vision, and role, as well as share perspectives on effective internal controls.

- Shared the role of Internal Audit, ethical conduct, and the importance of effective internal controls environment at UCCS EthicsFirst event, Deans’ Councils at every CU campus, Faculty and Staff Councils
- In collaboration with the Office of University Controller, we created and shared a microlearning video about our risk assessment/audit planning process
- Presented at the 2023 Western Association of College and University Business Officers (WACUBO) annual conference
FY23 in Review: Investing in Team

We continued to keep a strong focus on team engagement, culture, and professional development.

- Employee turnover **6.5%**
- Onboarded new **IT Audit Director** and **Data Analytics Manager**
- **Promoted** two Senior Audit Managers to Audit Directors
- With support of Employee Services, completed the **Clifton Strengths** and **Franklin Covey’s Speed of Trust** trainings with the entire team
- Engaged in the professional community by attending national and regional conferences
- Supported **A Precious Child** by donating **30** hours of time and directly impacting **347** children and caregivers
# Team Profile

## Years of Expertise

<table>
<thead>
<tr>
<th>Area of Expertise</th>
<th>Avg Years of Experience at CU IA</th>
<th>Avg Years of Relevant Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit</td>
<td>7</td>
<td>19</td>
</tr>
<tr>
<td>Investigations</td>
<td>2</td>
<td>31</td>
</tr>
<tr>
<td>Legal/Compliance</td>
<td>11</td>
<td>30</td>
</tr>
<tr>
<td>Information Technology</td>
<td>3</td>
<td>16</td>
</tr>
<tr>
<td><strong>Team Total</strong></td>
<td><strong>6</strong></td>
<td><strong>21</strong></td>
</tr>
</tbody>
</table>

## Professional Certifications

- **CPA** – Certified Public Accountant
- **CIA** – Certified Internal Auditor
- **CFE** – Certified Fraud Examiner
- **CISA** – Certified Information Systems Auditor
- **CCEP** – Certified Compliance & Ethics Professional
- **CISM** – Certified in Information Security Management
- **Other** – Risk Management Assurance; Global Information Assurance Certification

## Education

- 6 Juris Doctorate
- 1 Master’s/MBA
- 8 Bachelor’s

## Languages

- 🇺🇸 English
- 🇫🇷 French
- 🇩🇪 German
- 🇳🇴 Norwegian
- 🇸🇪 Swedish
- 🇪🇸 Spanish
- 🇷🇺 Russian

## Veterans / Reserve

![Veterans Badges]
Team Culture

- In Fall 2021, with support from Employee Services, Internal Audit rolled out a semi-annual Pulse Survey, which serves as a gauge for team engagement.

- Upon review of the survey results, the team works through solutions for continuous improvement. The survey is on a 4.0 scale.

- The results of the Pulse Survey remain generally strong and positive.

- We coordinated with Employee Services to incorporate the Campus Workplace Culture (CWC) survey results into our daily operations and goals.
Our strategic focus remained relevant, and we made progress toward all goals. Our goals will be evaluated based on the results of the Quality Assurance Review, which will be performed in FY24.

Continually seek excellence and drive improvement in the team operational performance:
- Create processes that promote sustainable efforts
- Reflect on how to become more effective, then turn and adjust our process accordingly
- Support operational improvements across CU
- Maintain a flexible and agile approach

- Support CU in delivering on its strategy and objectives by delivering valuable insight at the right time, and responding to emerging risks and needs of the organization
- Embody a high-performance team culture

- Increase data literacy in audit team and use of data analytics in engagements
- Provide the team with the environment and support they need to do their best work
- Harness leading practices to deliver insight with impact
Stakeholder alignment
Risk focus
Talent model
Collaborative partnerships
Quality and innovation
Service culture
Technology
Cost effectiveness
Deliver measurable value
Protect the organization
Internal Audit

Promote and commit to quality improvement and innovation through a Quality Assurance & Improvement Program (QAIP). Update internal practices to align with the latest IIA guidance.

Align scope and audit plan with stakeholder expectations, effectively addressing organizational strategic objectives and emerging risks.

Service-oriented mindset underpinned by feedback through post-engagement surveys. Identify and share emerging trends with stakeholders.

Focus on critical risks and relevant issues by enhancing the risk assessment process through closer alignment with strategic pillars.

Establish a focus on development of data analytics capabilities for project risk assessment and execution.

Focus on mentorship and talent development through enhanced job descriptions, clear expectations, and performance management practices (e.g., Cornerstone rollout). Implement semi-annual “Pulse of IA” survey.

Deliver services cost-effectively by ensuring that methodologies allow for agile and effective service delivery. Design and track meaningful KPIs.

Partner with stakeholders in meaningful ways to raise level of engagement through educational support, advisory, and ad hoc projects. Increase alignment with various compliance functions through improved communication to avoid effort redundancy.

Source: adapted from the PwC State of Internal Audit Profession Study
Stakeholder Alignment

• Goal:
  – Align scope and audit plan with stakeholder expectations, effectively addressing organizational strategic objectives and emerging risks.

• Key Elements and Milestones:
  – We continued to regularly engage with key stakeholders on a regular basis to better meet their needs and expectations
  – We remained flexible throughout the year on risk topics, adjusting our audit plan as necessary
  – We delivered two risk insight presentations to the Audit Committee (compliance and fraud) and one to the full Board, in collaboration with the CIO and CISO (cybersecurity)
Risk Focus

• **Goal:**
  - Focus on critical risks and relevant issues by enhancing the **risk assessment process** through closer alignment with strategic pillars.

• **Key Elements and Milestones:**
  - We expanded the FY24 risk assessment to include a cross-section of campus stakeholders, including engaging new perspectives
  - We continued the development of the critical university activities map, utilizing it to assess a wider and expanding range of risks
Talent Model

- **Goal:**
  - Focus on mentorship and talent development through enhanced job descriptions, clear expectations, and performance management practices (e.g., Cornerstone rollout). Implement semi-annual “Pulse of IA” survey.

- **Key Elements and Milestones:**
  - We completed first-time 360°/mid-year reviews
  - We implemented project evaluations to provide more timely feedback to team members and further professional development
  - With support from Employee Services, we engaged in team building and professional development opportunities (e.g., Clifton Strengths, Franklin Covey’s Speed of Trust)
  - Our team members attended a variety of external continuing professional education conferences and seminars
Collaborative Partnerships

- **Goal:**
  - Partner with stakeholders in meaningful ways to raise level of engagement through **educational support**, advisory, and ad hoc projects. Increase **alignment with various compliance functions** through improved communication to avoid effort redundancy.

- **Key Elements and Milestones:**
  - We continued participation in the CU Boulder Campus Misconduct Advisory Group, Regent Laws & Policies Working Group, and Cybersecurity Steering Committee by providing support and insight as appropriate.
  - We collaborated with university counsel on multiple investigations across all campuses.
  - We continued training and support of campus subject matter experts in investigating CU EthicsLine allegations.
  - We shared the Internal Audit mission, vision, and role with campus leadership and shared governance groups.
Strategic Initiatives Progress

Cost Effectiveness

- **Goal:**
  - Deliver services cost-effectively by ensuring that methodologies allow for agile and effective service delivery. Design and track meaningful KPIs.

- **Key Elements and Milestones:**
  - We thoughtfully approached staffing and team structure in filling open positions
  - We continued to revise our team processes to enhance alignment in our practice and improve quality
Strategic Initiatives Progress

Technology

- **Goal:**
  - Establish a focus on development of **data analytics** capabilities for project risk assessment and execution.

- **Key Elements and Milestones:**
  - We on boarded the data analytics manager, who focused on learning about the university, its data structure, and development of analytics to support assurance engagements and investigations.
Service Culture

- **Goal:**
  - Service-oriented mindset underpinned by feedback through post-engagement surveys. Identify and share emerging trends with stakeholders.

- **Key Elements and Milestones:**
  - We continuously monitored emerging risks by staying actively engaged in the higher education audit and compliance communities (e.g., attending relevant conferences, reviewing publications) and sharing insights with our stakeholders in real-time.
  - We actively sought opportunities to provide our stakeholders with valuable insight on risk and internal controls.
  - In collaboration with our campus partners, we continued to focus on improving the timeliness of review and response to CU EthicsLine reports, seeing marked improvement over the last two years despite the increased number of reports.

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**Strategic Initiatives Progress**

- Stakeholder alignment
- Risk focus
- Talent model
- Collaborative partnerships
- Cost effectiveness
- Technology
- Quality and innovation
- Service culture
- Internal Audit

Protect the organization
Deliver measurable value
Quality & Innovation

• **Goal:**
  – Promote and commit to quality improvement and innovation through a QAIP. Update internal practices to align with the latest IIA guidance.

• **Key Elements:**
  – We continuously shared process improvement ideas and lessons learned from completed projects at team meetings.
Independence & Objectivity Certification

- To provide for independence and objectivity, the Department of Internal Audit reports functionally to the Board of Regents Audit Committee and administratively to the Vice President, University Counsel and Secretary.

- There were no additional reporting relationships and responsibilities during FY23 that created actual or potential impairments to independence or objectivity of the Associate Vice President of Internal Audit or the Internal Audit staff.

- Internal Audit did not experience any scope limitations or undue pressures from university personnel in carrying out its duties throughout FY23.

- Internal Audit conducted its activities in accordance with The Institute of Internal Auditors’ International Professional Practices Framework, and upheld the University of Colorado Principles of Ethical Behavior, Regent laws, policies, and standards of conduct.
# APPENDIX A: Engagements Completed in FY23

## Advisory

<table>
<thead>
<tr>
<th>Engagement</th>
<th>Campus</th>
<th>Audit Plan Year</th>
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</thead>
<tbody>
<tr>
<td>Conflict of Interest</td>
<td>Boulder</td>
<td>2022</td>
</tr>
<tr>
<td>Foreign Gifts &amp; Contracts</td>
<td>System-Wide</td>
<td>2022</td>
</tr>
<tr>
<td>“Grateful Patient” Data Transfer</td>
<td>System Administration</td>
<td>2023</td>
</tr>
<tr>
<td>Police Department Pre-Accreditation</td>
<td>Boulder</td>
<td>2022</td>
</tr>
<tr>
<td>Policy Governance</td>
<td>Anschutz</td>
<td>Boulder</td>
</tr>
<tr>
<td>Treasury Investment Process Review</td>
<td>System Administration</td>
<td>2023</td>
</tr>
<tr>
<td>Voluntary Self-Disclosure and External Reviews Follow Up</td>
<td>System Administration</td>
<td>2022</td>
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</tbody>
</table>

## Assurance

<table>
<thead>
<tr>
<th>Engagement</th>
<th>Campus</th>
<th>Audit Plan Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics PointsBet Process</td>
<td>Boulder</td>
<td>2022</td>
</tr>
<tr>
<td>Conflict of Interest</td>
<td>Denver</td>
<td>Anschutz</td>
</tr>
<tr>
<td>Conflict of Interest</td>
<td>UCCS</td>
<td>2023</td>
</tr>
<tr>
<td>College of Architecture</td>
<td>Denver</td>
<td>2022</td>
</tr>
<tr>
<td>Donor Stewardship</td>
<td>Anschutz</td>
<td>2022</td>
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<tr>
<td>Effort Reporting</td>
<td>UCCS</td>
<td>2023</td>
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<td>Executive Expenses</td>
<td>System-Wide</td>
<td>2023</td>
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<td>Information Technology (IT) Equipment Decommissioning</td>
<td>System Administration</td>
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<tr>
<td>IT Incident Response Management</td>
<td>System-Wide</td>
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<td>Salesforce</td>
<td>UCCS</td>
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</tr>
<tr>
<td>Wire Transfers</td>
<td>System Administration</td>
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</table>
# APPENDIX B: CU EthicsLine Issue Category Definitions

<table>
<thead>
<tr>
<th>Academic or Research Integrity</th>
<th>Business Integrity</th>
<th>Environmental Health &amp; Safety</th>
<th>Human Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Academic Misconduct</td>
<td>• Accounting and Auditing Matters</td>
<td>• Environmental and Safety Matters</td>
<td>• Credentials Misrepresentation</td>
</tr>
<tr>
<td>• Animal Research</td>
<td>• Athletics NCAA Violations</td>
<td>• Guidance Request</td>
<td>• Discrimination</td>
</tr>
<tr>
<td>• Conflicts of Interest and/or Commitment</td>
<td>• Conflicts of Interest and/or Commitment</td>
<td>• Public Safety</td>
<td>• Employee Benefits Abuses</td>
</tr>
<tr>
<td>• Guidance Request</td>
<td>• Data Privacy/Confidentiality</td>
<td>• Substance Abuse</td>
<td>• Guidance Request</td>
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<tr>
<td>• Human Subjects Research</td>
<td>• Donor Stewardship</td>
<td>• Threats and Physical Violence</td>
<td>• Harassment – Sexual</td>
</tr>
<tr>
<td>• Research or Scientific Misconduct</td>
<td>• Effort Reporting</td>
<td>• Other</td>
<td>• Harassment – Workplace</td>
</tr>
<tr>
<td>• Other</td>
<td>• Failure to Disclose or Report Financial or Business Transactions</td>
<td>• Other</td>
<td>• Threat or Inappropriate Supervisor Directive</td>
</tr>
<tr>
<td></td>
<td>• Falsification of Records</td>
<td></td>
<td>• Other</td>
</tr>
<tr>
<td></td>
<td>• Guidance Request</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Improper Supplier or Contractor Activity</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Information Technology Security
- Misuse of University Resources
- Nepotism
- Policy or Code of Conduct Violation
- Political Contributions & Activities
- Software Piracy/Intellectual Property Infringement
- Theft/Embezzlement
- Time Abuse
- Other