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**INTERNAL AUDIT**

# Fiscal Year 2025 Internal Audit Annual Report

September 10, 2025





# Executive Summary

- ✓ Supported the Regent Audit Committee in fulfilling responsibilities outlined in its annual work plan
- ✓ Contributed to a strengthened campus risk management posture through assurance and advisory work
- ✓ Expanded integration of data analytics into audits and fiscal misconduct investigations
- ✓ Kept pace with increased CU EthicsLine activity and number of fiscal misconduct investigations
- ✓ Championed professional growth and development of department team members through support of continuing professional education (CPE) and professional certifications
- ✓ Began implementing recommendations provided in the 2024 external Quality Assessment Review (QAR)
- ✓ Aligned several processes with the updated Institute of Internal Auditors (IIA) Global Internal Audit Standards, effective January 2025, including an updated Charter and risk ranking methodology
- ✓ Engaged with the broader higher education internal audit community through conference presentations, volunteering, and QARs



Our purpose is to strengthen the university's ability to create, protect, and sustain value by providing the Board of Regents and university management with independent, risk-based, and objective assurance, advice, insight, and foresight.

We carry out our mandate by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes across the university system.

We strive to enhance CU's:

- successful achievement of objectives;
- governance, risk management, and control processes;
- decision-making and oversight;
- reputation and credibility with its stakeholders; and
- ability to serve the public interest.

# Our Purpose



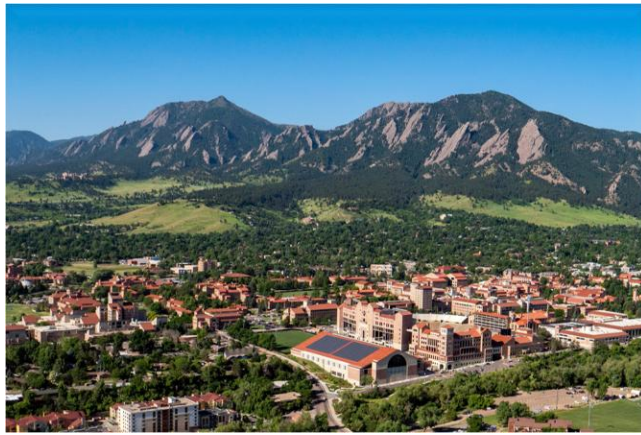
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# Our Vision: Insight with Impact



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.



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**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



# 2024 External QAR Follow Up

External QAR Recommendation	Internal Audit Action
Perform a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis to prioritize areas of growth and development.	<b>In Progress.</b> Internal Audit conducted a departmental SWOT analysis as the first step. The next step will be to gather feedback from campus stakeholders and use it as input for prioritization of growth and development.
Update the Internal Audit Charter with an explicit definition of the internal audit mandate, establishing the department’s role, authority, and responsibility.	<b>Completed.</b> Internal Audit Charter was updated and approved by the Regent Audit Committee in March 2025.
Establish specific objectives and key performance indicators (KPIs).	<b>In Progress.</b> Internal Audit has developed preliminary KPIs and will seek the Audit Committee and senior management feedback before finalizing.
Establish a defined methodology for determining prioritization of findings and engagement-level conclusions in audit report.	<b>Completed.</b> A methodology was developed, with feedback from the campuses, and rolled out for audit reports issued after January 9, 2025.
Bolster the existing methodology regarding future external providers services to ensure adequate coordination, reliance, and minimization of overlapping efforts.	<b>Ongoing.</b> The focus on coordination, reliance, and minimization of overlapping efforts has been documented in the Internal Audit Policy Manual. Conversations with campuses about possible application is ongoing.
Expansion of Internal Audit’s role as a strategic partner.	<b>Ongoing.</b> The Chief Audit Executive was invited to serve on the Strategic Plan 2.0 Planning Committee. Additional opportunities are proactively pursued.

# Our Portfolio



**Assurance:** We focus on a broad set of governance, financial, operational and compliance risks, including information technology systems and information security, that may impact 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 relevant regulations.



**Investigations:** We administer CU EthicsLine, the university's confidential ethics reporting program. We evaluate and thoroughly investigate, in a timely manner, allegations of employee fiscal misconduct identified through various sources: CU EthicsLine, direct reporting, and proactive data analysis. 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.



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# Key Performance Indicators: TQE<sup>2</sup>

- 80% of audits completed within agreed-upon timelines
- Majority of investigations resolved within 90 days
- Majority of CU EthicsLine allegations addressed within 60 days

- Semi-annual “Pulse of IA” survey scores consistently greater than 3 (on a 4-point scale)
- Actively seek and deliver on opportunities to educate the CU community on matters of internal control, fraud prevention and detection, and risk
- Support the Colorado community through at least one volunteer event

## Timeliness



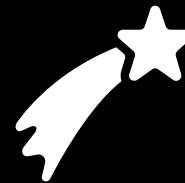
## Quality



- Post-engagement survey scores consistently greater than 3 (on a 4-point scale)
- Quality Assurance & Improvement Program (QAIP) results indicate continued compliance with the IIA Global Internal Audit Standards



## Engagement



## Eminence

- Each team member completes 40 hours of continuing professional education in relevant topics
- 70% of team members have at least one professional certification
- Engage with the broader higher education community through conference attendance, presentations, and volunteering



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# FY25 in Review: Assurance

**Internal Audit delivered a balanced, risk-based portfolio of assurance and advisory projects, which contributed to strengthening the university internal control environment. We adjusted our plan throughout the year to address emerging campus needs.**

- Issued **21** (50% increase from FY24) assurance reports, noting no significant gaps in the associated processes and providing recommendations for strengthening internal controls for the reported findings.
- Monitored successful and timely resolution of previously identified management action plans.
- Leveraged data analytics techniques in **36%** (24% increase from FY24) of assurance engagements.
- Timeliness remains an opportunity for improvement. While half of the engagements that did not meet timelines were for reasons outside of Internal Audit's control, we will strengthen our focus on execution and accountability for controllable factors to deliver timely insight to our stakeholders in FY26 and beyond.



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# FY25 in Review: Advisory

**Internal Audit delivered valuable, proactive, and timely insight to CU Boulder that will strengthen the campus' compliance posture and operational efficiencies.**

- Advisory engagements deliver foresight without providing assurance or taking on management responsibilities. Examples include, but are not limited to, advising on the design and implementation of new policies, processes, or systems; forensic services; training; and discussions about risks and controls.
- Completed **2** (100% increase from FY24) advisory projects, including a time-sensitive campus request that was not originally included on the FY25 Audit Plan and required reallocation of resources from other projects, providing **535** hours of support.

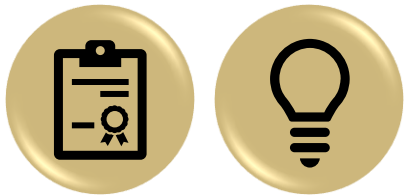


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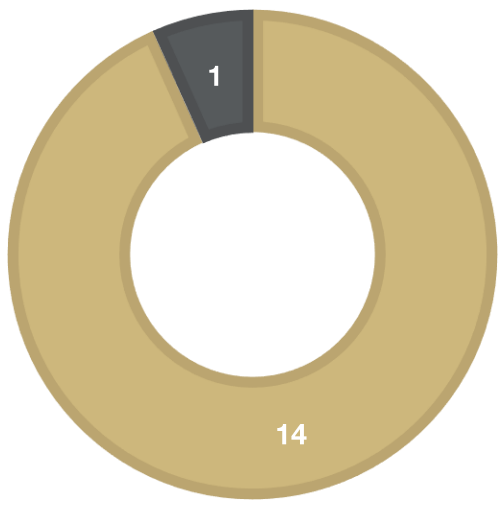


# FY25 Engagements Profile

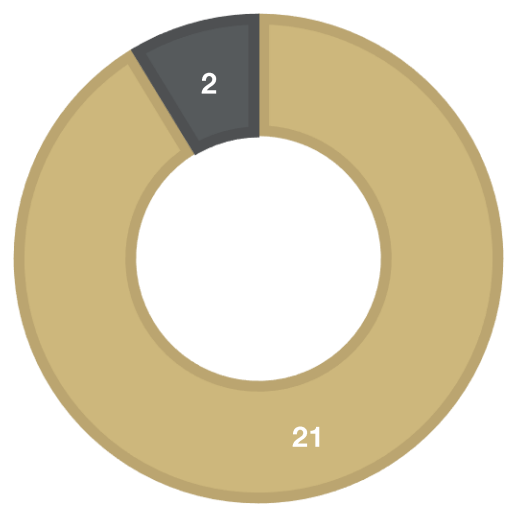
ENGAGEMENTS BY TYPE

FY24

FY25

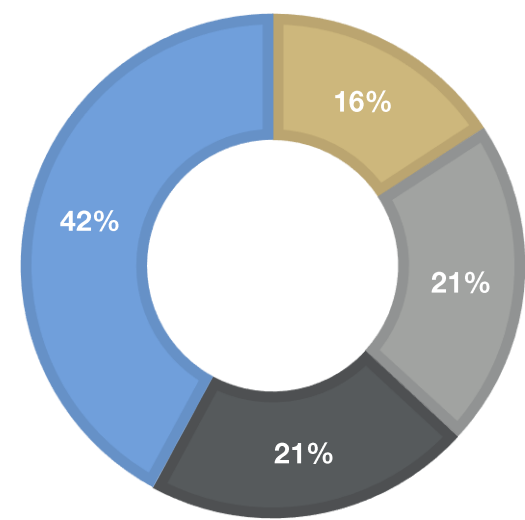


■ Assurance ■ Advisory



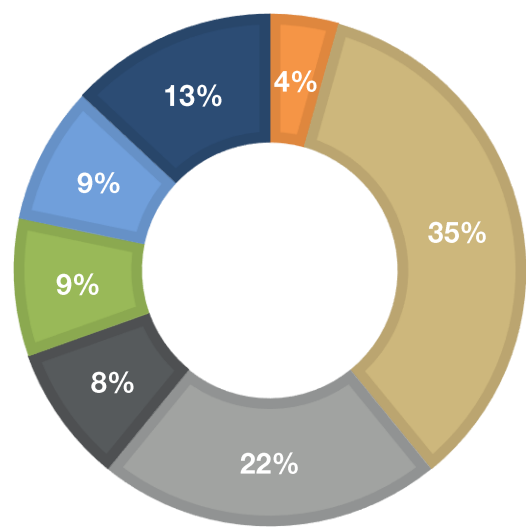
■ Assurance ■ Advisory

ENGAGEMENT ALIGNMENT WITH CU STRATEGIC PILLARS



■ Pillar 1: Affordability & Student Success  
■ Pillar 2: Discovery & Impact  
■ Pillar 3: Diversity, Inclusion, Equity, & Access  
■ Pillar 4: Fiscal Strength

ENGAGEMENTS BY CAMPUS



■ CU-wide  
■ CU Boulder  
■ CU Anschutz  
■ CU Denver | Anschutz  
■ CU Denver  
■ UCCS  
■ CU System Administration



# Post-Engagement Surveys

**Direct feedback from our stakeholders serves as a relevant performance indicator which allows us to evaluate the team performance and identify process improvement opportunities.**

- Survey is on a 4.0 scale (strongly agree – agree – disagree – strongly disagree).
- Stakeholders continue to rate the team in a positive way, with scores for **all categories above 3.0**.
- Continued focus on engagement completion timeliness and development of reasonable and helpful recommendations influenced improvement of the stakeholders' perception of the value delivered by Internal Audit.

Area	FY23 Score	FY24 Score	FY25 Score
Engagement objectives clearly communicated	3.1	3.4	3.4
Engagement conducted in a professional manner	3.7	3.6	3.8
Healthy rapport with stakeholders	3.4	3.7	3.5
Effective listening	3.5	3.5	3.5
Findings and recommendations are reasonable and helpful	3.6	3.4	3.5
Timely communication of status and potential findings	3.1	3.4	3.4
Overall time to complete the engagement was acceptable	3.2	3.1	3.2
IA provided value	3.5	3.4	3.6





# Our Stakeholders Are Saying:

“I wanted to take moment to share our experience, which has been overwhelmingly positive. I have consistently received positive feedback from all of my team members who have been asked to participate in the audit process. Everyone has enjoyed working with [IA] regardless the request or task at hand. [IA] does an excellent job of partnering with stakeholders and garnering support by taking the time to understand our existing challenges. Potential solutions are vetted with the right subject matter experts to gain input and determine feasibility. Everyone has felt like [IA’s] effort is focused on helping our team and our customers, and once that was understood, my team’s level of engagement increased.

I think when anyone gets a notification that they are being audited, the initial reaction is to pull back and be apprehensive... I just wanted to say thank you. I think this process has ran very smooth with a high level of engagement, uncovering many areas for improvement.”

“I am writing to let you know how much I appreciate your hard work on this recent engagement... Your detailed review and thoughtful comments on the inner workings of the [compliance requirements] will help us strengthen the program as we continue to develop our documentation in preparation for our next [external] audit. Thank you for sharing your experience and expertise with us, you were wonderful to work with.”

“It was really a joy to partner with you... and we have used that to propel our decisions around roles and responsibilities, so thank you!”

“Thank you so much for the thoughtful work and recommendations. We appreciate it.”



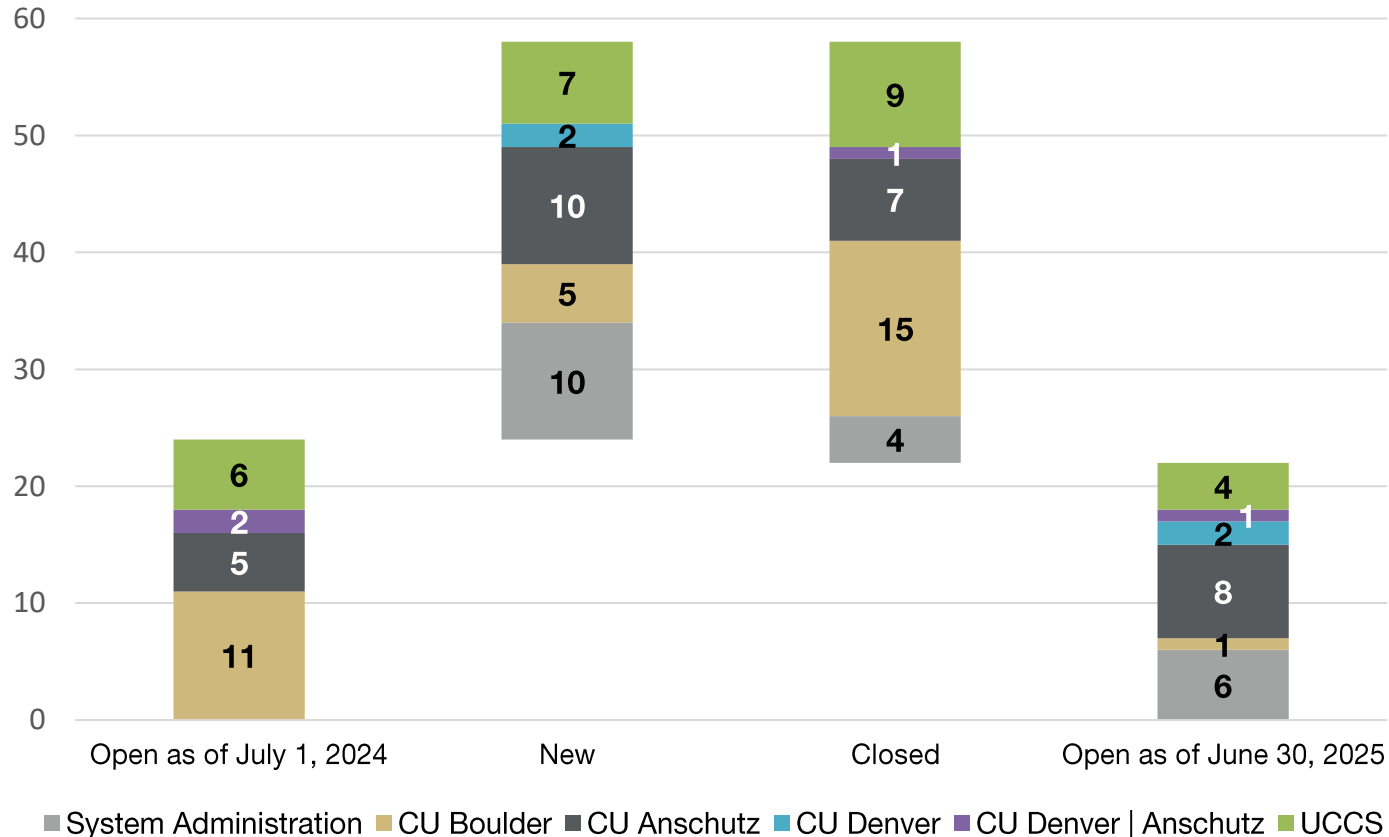
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# Management Action Plans (MAPs)



- In FY25, observations largely focused on effectiveness of control and monitoring activities, as well as alignment of processes for efficiency.
- Campuses continue to work diligently to resolve agreed-upon MAPs.
- There are no overdue MAPs as of June 30, 2025.
- **Prior Years' MAPs:** Of the **24** MAPs that remained open at the start of FY24, **22** have been resolved. We will follow up on the remaining 2 MAPs as they become due.
- **FY25 MAPs:** FY25 audits resulted in **34** MAPs. Throughout the year, **14** of the **34** MAPs were resolved. We will follow up on the remaining 20 MAPs as they become due.





# FY25 in Review: Data Analytics

**Internal Audit developed additional tools that leverage Python data analysis and machine learning libraries to efficiently analyze large data sets, isolate anomalous transactions, automate executive reporting, identify risk, and flag potentially fraudulent invoices to generate investigative leads.**

- Improved the volume and speed of data retrieval and analysis by developing a script that generates customized data queries from user input, expands the query limit from ten thousand to hundreds of thousands of transactions, and parses and cleanses the returns.
- Created a tool that analyzes the content, metadata, object structure, and appearance of PDF invoices and compares the identifiers to the signatures of known fraudulent invoices, yielding a report scoring the file's authenticity.
- Automated the extraction, analysis, and reporting of Concur-related expenses by employing Python libraries to produce a multi-tab executive report containing interactive dashboards, potential policy violations, and isolated transactions of elevated risk.
- Assisted auditors by retrieving data and applying machine learning algorithms to more accurately identify anomalous transactions and vendors for review and use in sample sets.



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# FY25 in Review: Investigations

**A significant increase in fiscal misconduct investigations predicated on campus and legal referrals are a direct result of the investigators' focus on quality, timeliness, and status transparency of the investigations process. This indicates a noteworthy increase of trust from campus stakeholders.**

- Average investigation completion from initiation to reporting was **96** days, with **5** complex investigations that took over **100** days to complete.
- **2** investigations stemmed from planned audits. Both were investigated by auditors and supervised by the investigations team, providing for both expediency and opportunities for professional development.
- University and campus counsel were kept apprised, as appropriate, of investigation progress on a quarterly basis.
- Restructured a vacancy due to retirement to create a focused CU EthicsLine Coordinator/Fiscal Misconduct Investigator to add capacity to the investigations team.



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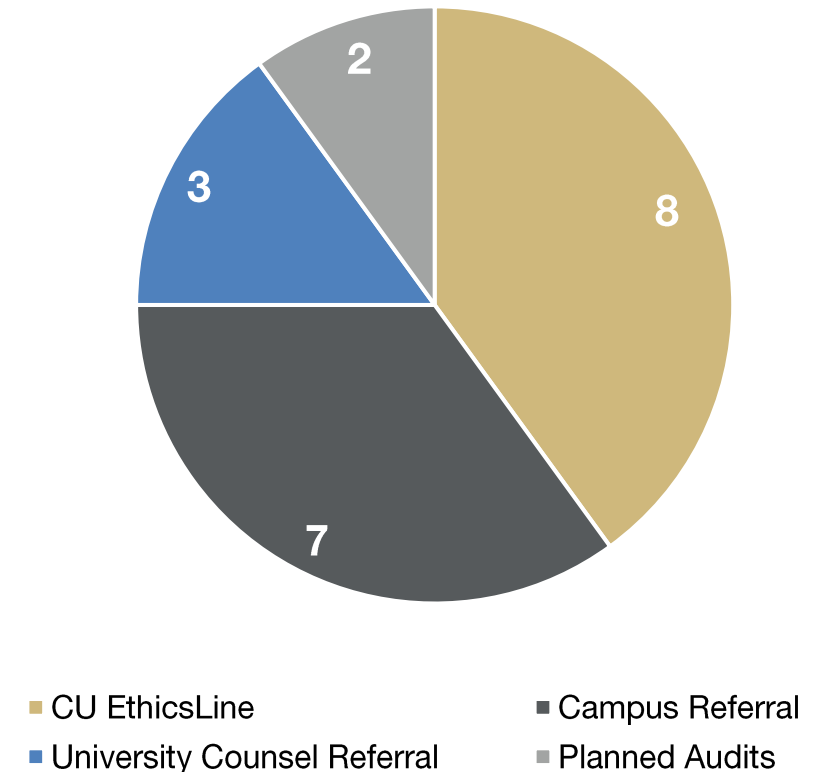




# Investigations Insights

- 4 investigations substantiated fiscal misconduct, 5 investigations revealed policy violations.
- 1 of the closed investigations that substantiated fiscal misconduct resulted in a referral to the 17<sup>th</sup> Judicial District Attorney's Office who will prosecute the subject on one count of felony theft, one count of forgery, and one count of unlawful use of a financial transaction device.
- For the investigations that substantiated fiscal misconduct, Internal Audit provided Supplemental Letters of Recommendation to help strengthen internal controls that may have contributed to the situation.

Origin of Cases Investigated in FY25



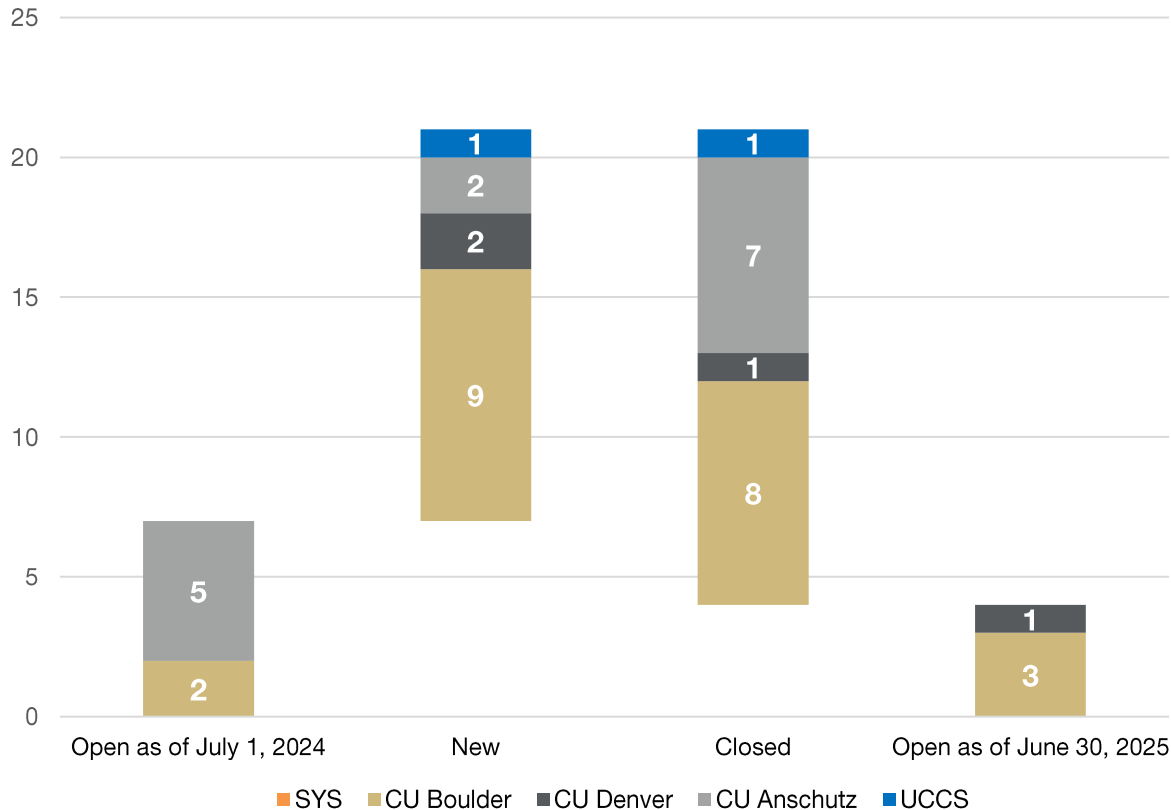
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# Investigations Insights (cont.)



- **14** cases initiated in FY25
- **17** cases closed (down one from 18 in FY24, **6%** decrease)
- Policies commonly violated in FY25:
  - Board of Regents Policy 8: *Conduct of Members of the University Community*
  - Board of Regents Policy 13.E: *Fiscal Misconduct*
  - Administrative Policy Statement (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*



# FY25 in Review: CU EthicsLine

**The number of reports submitted through the CU EthicsLine reached an all-time high of 150. The increased volume (+4.8% from FY24) and broad distribution of concerns are indicative of continued awareness of and trust in the program.**

- As part of ongoing efforts to raise awareness and increase usage of the CU EthicsLine system, Internal Audit continues to **conduct trainings and meetings with CU stakeholders**, including representatives from campus HR departments and equity and compliance offices. These sessions serve as refreshers on how to navigate the system and offer an opportunity to address questions about the reporting process.
- The average and median days to close reports during FY25 were **44** and **26.5** days, respectively.
- We continued to **work closely with campus subject matter experts** and **build relationships** with affiliates (UCHealth and National Jewish Hospital) to effectively address reports crossing departmental and organizational boundaries.
- Internal Audit was the lead investigative unit for **14** (9%) new reports received in FY25.



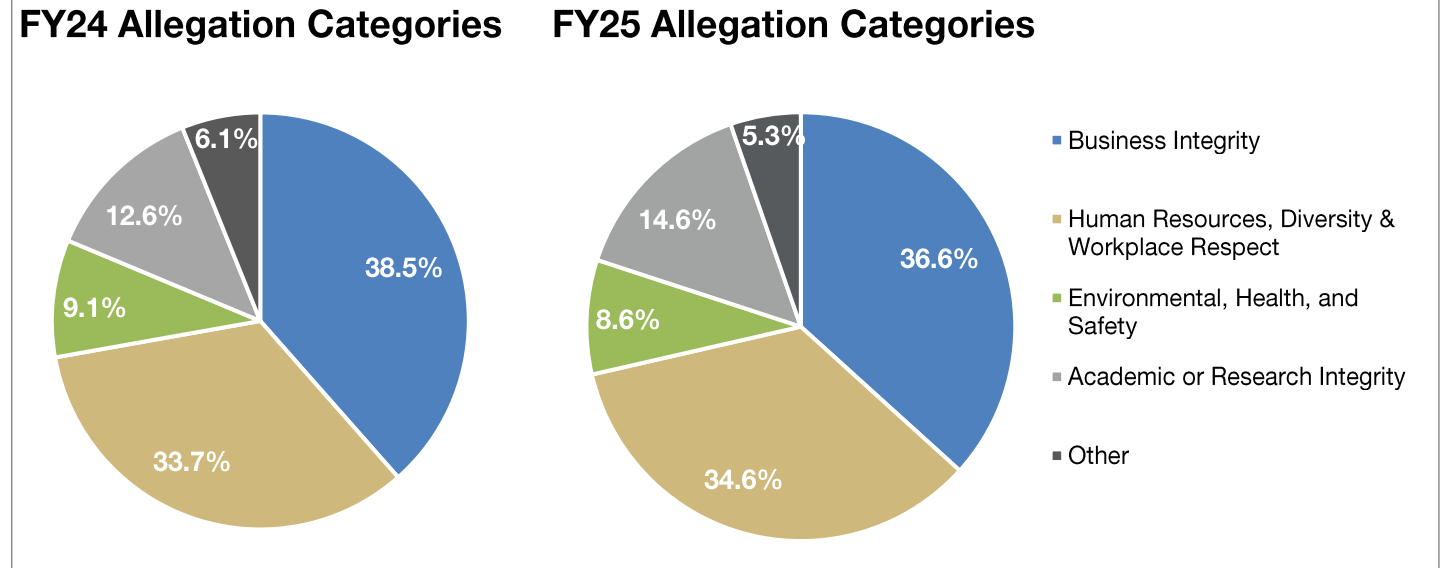
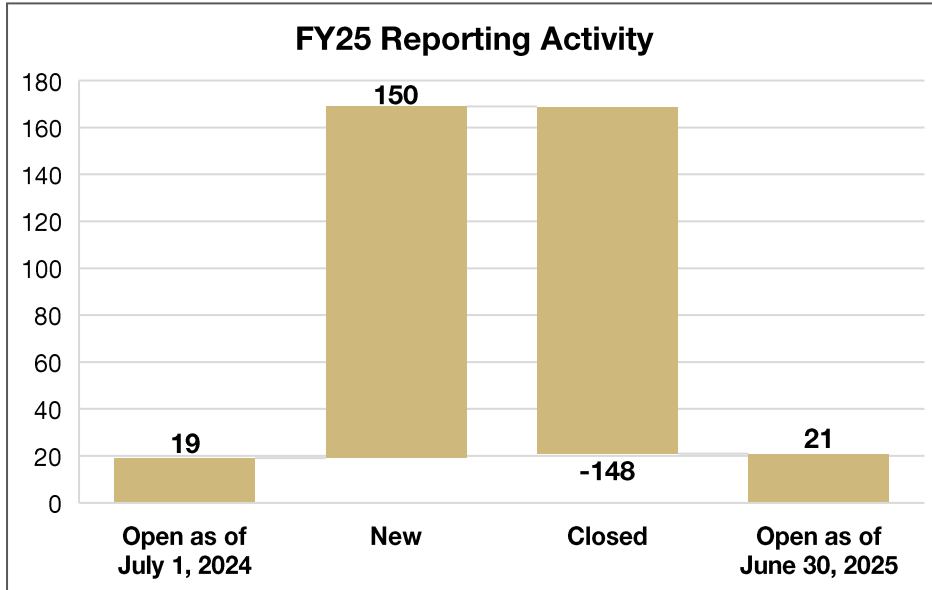
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# CU EthicsLine: Insights

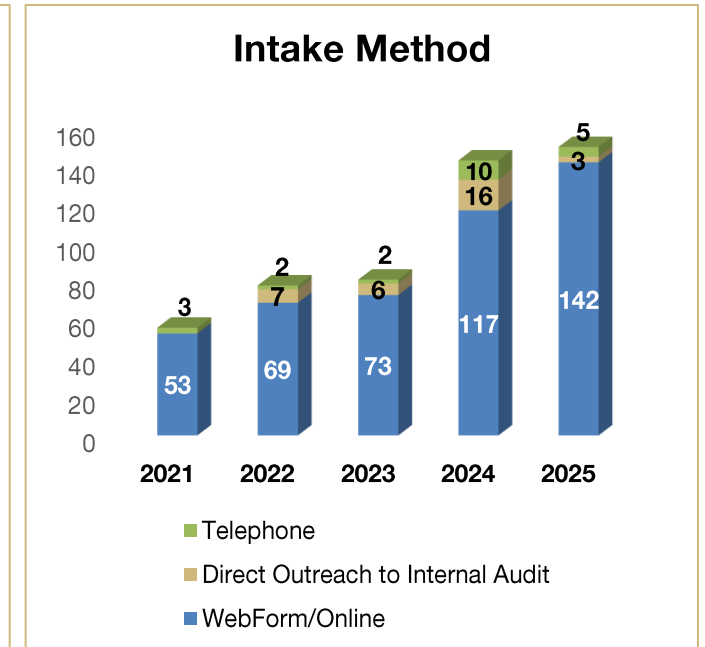
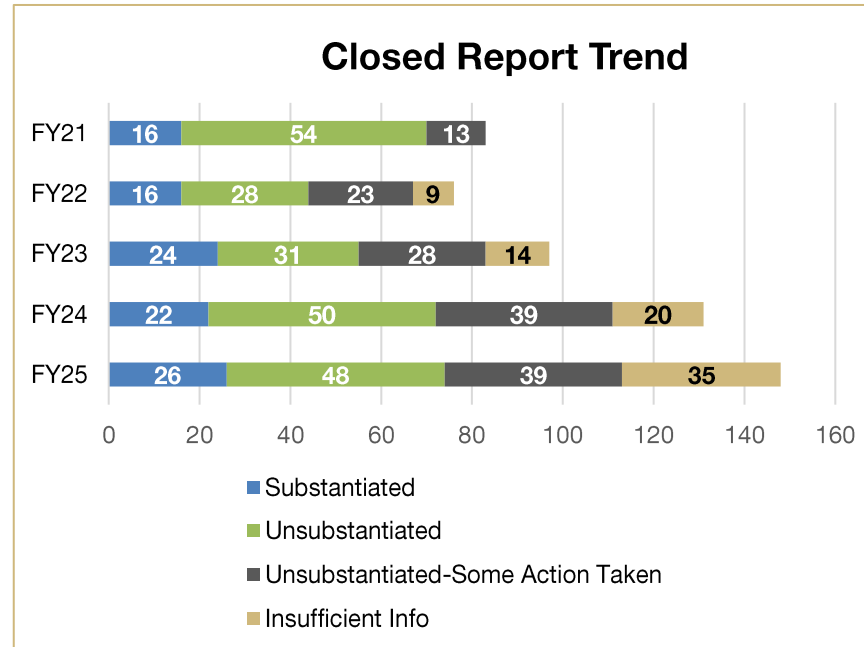
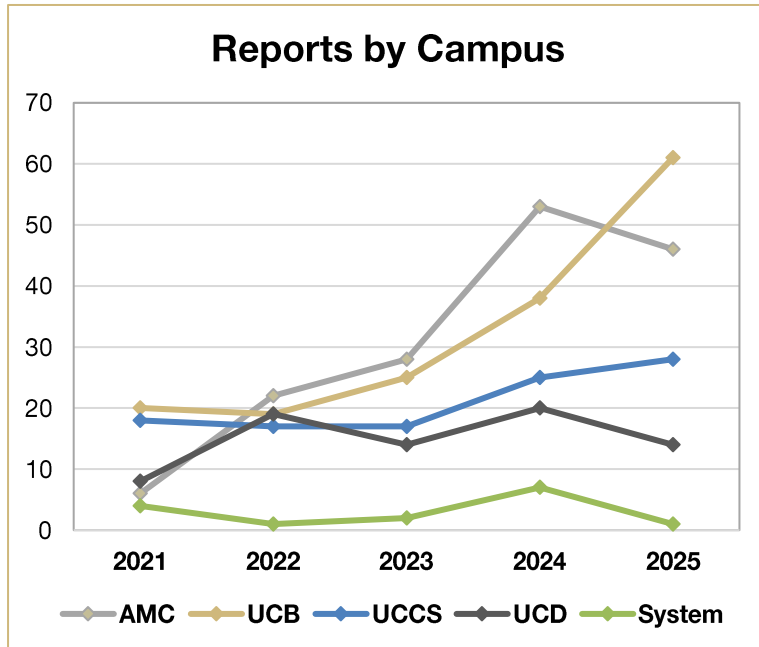


- The number of reports submitted in FY25 increased by 4.8% over FY24 and represents an all-time high, with an average of 12.5 reports filed per month, up from 11.9 per month in FY24.
- Despite increased volume, cases continued to be addressed timely, with an average of 44 days to close for all reports closed in FY25. The median days to close were reduced from 27 to 26.5 days.
- When compared to FY24, the distribution of allegation categories have remained relatively the same in FY25 with a modest increase in human resources and academic/research integrity related concerns and a slight decrease in business integrity and environmental, health, and safety related issues.





# CU EthicsLine: Report Trending



- The percentage of substantiated reports in FY25 (17%) has remained level when compared to FY24 (17%).
- The rate of anonymous reports rose from 56% in FY24 to 72% in FY25. This rate is higher than the NAVEX global benchmark which reported an anonymous rating of 54% in 2024.
- The favored method of reporting continues to be through the online web form.



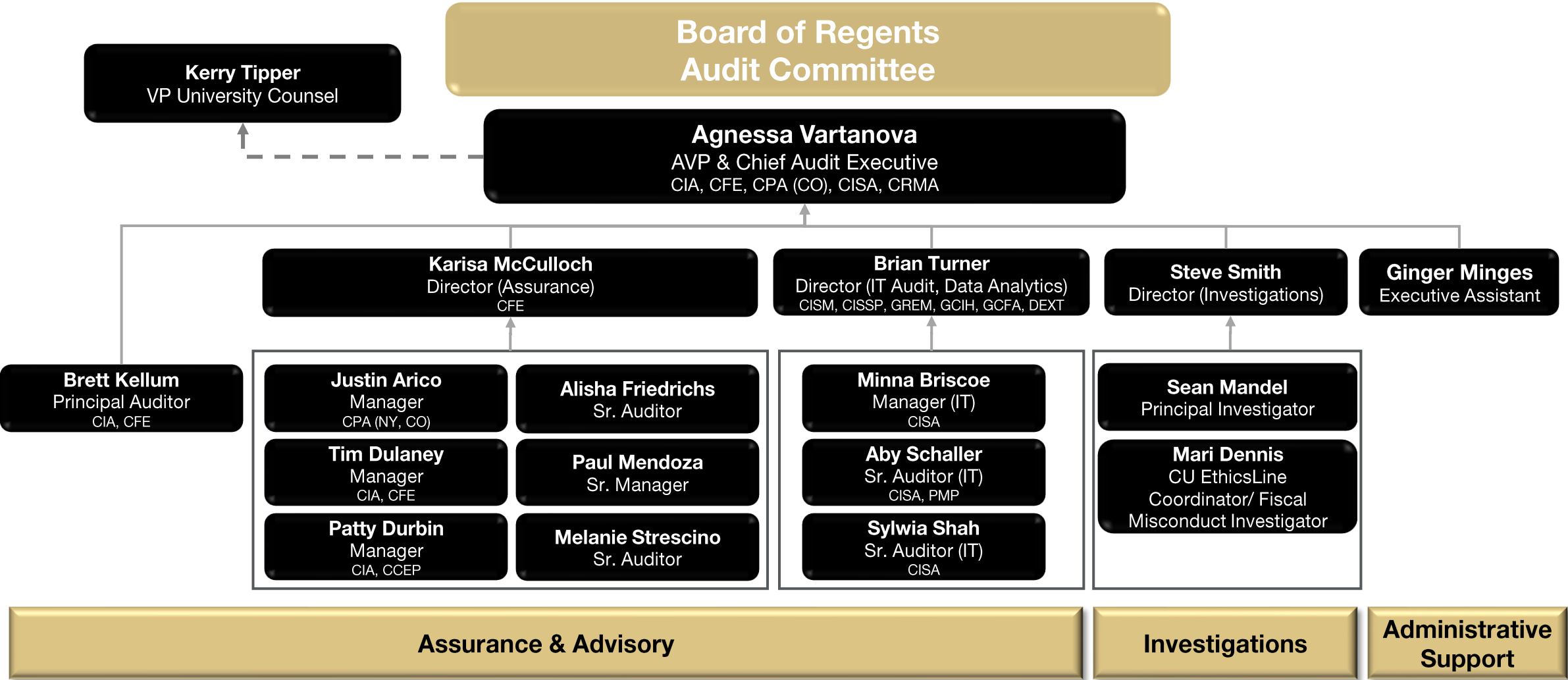
# FY25 in Review: Education

**Internal Audit pursued opportunities to share our mission, vision, and role, as well as perspectives on effective internal controls.**



- Participated on the Financial Policy Review/Revision Committee (established as an outcome of the procurement card audits) and the Regent Laws & Policies Committee
- Supported development of APS 7010 *Identity Theft Prevention Program*
- Co-presented with the Denver IIA Chapter at the CU Boulder, CU Denver, and UCCS Beta Alpha Psi (accounting and finance student honors organization) student events

# Our Team



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As of September 1, 2025



# FY25 in Review: Investing in Team

Continued strong results of the semi-annual Pulse of IA surveys were a direct result of concerted efforts and focus on team engagement, culture, and professional development .



- Employee turnover **13%** (down from 18% in FY24).
- **Onboarded** two new team members.
- **Promoted** one team member to Audit Manager.
- **Invested** in professional memberships and CPE, providing the team with valuable training and professional development opportunities, with an average of 40 CPE hours per person and a grand total of **500** CPE hours.
- One team member attained a Certified Information Systems Security Professional (CISSP) designation, and one earned a Certified Information Systems Auditor (CISA) designation.
- The results of the **Pulse of IA** survey continue to consistently show positive engagement by the team, with all categories showing scores of 3 or higher.



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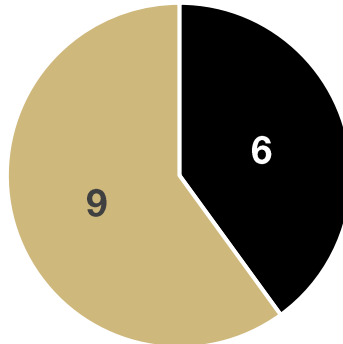


# Team Profile

## Areas of Expertise

Area of Expertise	Average Years of Experience at CU IA	Average Years of Relevant Experience
Audit	8	20
Investigations	3	27
Compliance	14	34
Information Technology / Security / Data Analysis	3	14
Team Total	7	24

## Education



■ Bachelor Degree ■ Master Degree/MBA

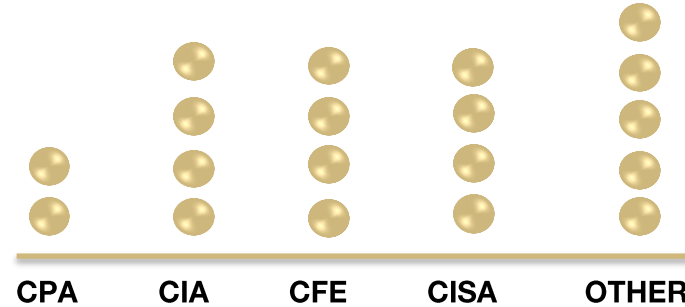


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## Professional Certifications



CPA

CIA

CFE

CISA

OTHER

CPA – Certified Public Accountant

CFE – Certified Fraud Examiner

CIA – Certified Internal Auditor

CISA – Certified Information Systems Auditor

**Other** – CISSP; Certified Compliance & Ethics Professional (CCEP); Certified in Information Security Management (CISM); Risk Management Assurance (CRMA); Global Information Assurance Certification in Reverse Engineering Malware (GREM), Incident Handling (GCIH), and Forensic Analysis (GCFA); Computer Analysis Response Team Digital Extraction Technician (DEXT); Project Management Professional (PMP)

59% of team members have at least one professional certification

## Languages



## Veterans





# Engaging with the Higher Education Audit Community

- Presented at the 2024 ACUA Conference on the topic of *How to Wow Your CAE in Five Easy Steps*.
- Participated in the 2025 ACUA Chief Audit Executive panel on Federal directives
- Presented at the 2025 Western Association of College and University Auditors (WACUBO) conference on two topics: *Tap Into the Wellspring of Your Professional Wellbeing* and *Drive Change! Manage financial and IT risks through partnerships with Internal Audit*
- Attended valuable conferences:
  - 2024 Pacific Northwest Higher Education Internal Audit annual conference hosted by University of Utah; 2025 Association of Certified Fraud Examiners Global Fraud annual conference; 2025 ACUA Audit Interactive; 2025 Rocky Mountain Information Security Conference
- Supported QARs at the University of Florida and Florida International University
- Volunteered on the ACUA Best Practices and Kick Starter Committees



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# Our Strategic Focus

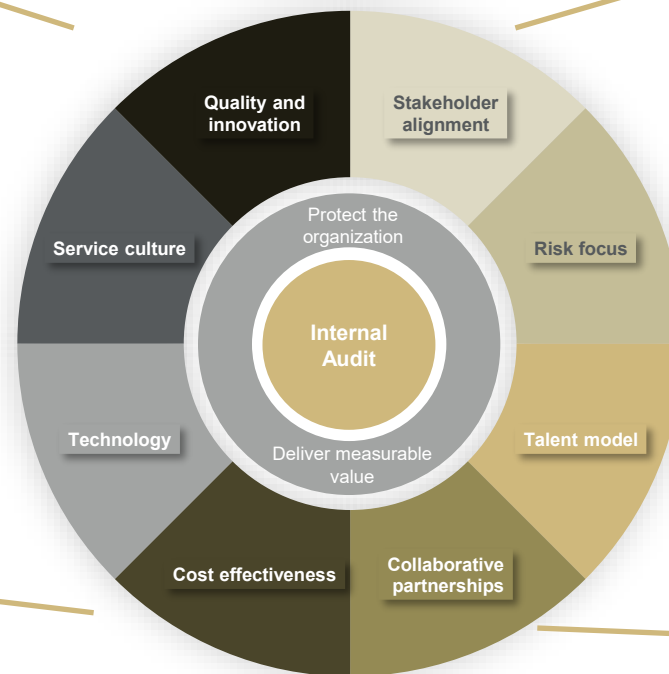
Our strategic focus areas remained relevant. We began implementing QAR recommendations and updated our policies and practices for the IIA Global Internal Audit Standards effective in 2025.

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

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

Leverage **data analytics** capabilities for project risk assessment and execution.

Consistently apply methodologies that allow for agile and effective service delivery. Design and track meaningful **KPIs**.



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

Focus on critical risks and relevant issues by aligning the **risk assessment process** with CU strategic pillars.

Focus on team **engagement, mentorship and talent development** through enhanced job descriptions, clear expectations, and performance management practices.

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.



# Independence & Objectivity Certification

- To provide for independence and objectivity, Internal Audit reports functionally to the Board of Regents Audit Committee and administratively to the Vice President, University Counsel.
- There were no additional reporting relationships and responsibilities during FY25 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 FY25.
- Internal Audit conducted its activities in accordance with the IIA Global Internal Audit Standards and upheld the University of Colorado Principles of Ethical Behavior, Regent laws, policies, and standards of conduct.



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# APPENDIX A:

## Engagements Completed<sup>1</sup> in FY25

Engagement	Campus	Audit Plan Year
Non-Retaliation	System Administration	2023
University Information Systems Virtual Private Network	System Administration	2023
Human Capital Management Identity Access Management	System Administration	2023
Athletics – General Operations Expenses	CU Boulder	2024
CU Student Government Student Activity Fee	CU Boulder	2024
Research Data Security	CU Boulder	2024
Department of Civil, Environmental and Architectural Engineering	CU Boulder	2024
Royalty and License Fee Receivables	CU Boulder	2025
Food & Drug Administration Institutional Review Board Inspection: Readiness Assessment *	CU Boulder	2025
Post-Award Subrecipient Monitoring	CU Boulder	2024

Engagement	Campus	Audit Plan Year
RECODID Grant Audit	CU Anschutz	2024
Procurement Card Utilization	CU Anschutz	2024
Minors on Campus	CU Anschutz	2024
Data Center Security	CU Anschutz	2025
Research Data Security	CU Anschutz	2024
Minors on Campus	CU Denver	2024
Temporary and One-Time Funding	CU Denver	2024
Post-Award Subrecipient Monitoring	CU Denver   Anschutz	2024
Financial Aid	CU Denver   Anschutz	2024
Ent Center	UCCS	2024
Procurement Card Utilization	UCCS	2025
Executive Expenses	CU-wide	2025

# APPENDIX B:

## CU EthicsLine Issue Category Definitions

Academic or Research Integrity	Business Integrity		Environmental Health & Safety	Human Resources
<ul style="list-style-type: none"> <li>• Academic Misconduct</li> <li>• Animal Research</li> <li>• Conflicts of Interest and/or Commitment</li> <li>• Guidance Request</li> <li>• Human Subjects Research</li> <li>• Research or Scientific Misconduct</li> <li>• Other</li> </ul>	<ul style="list-style-type: none"> <li>• Accounting and Auditing Matters</li> <li>• Athletics NCAA Violations</li> <li>• Conflicts of Interest and/or Commitment</li> <li>• Data Privacy/Confidentiality</li> <li>• Donor Stewardship</li> <li>• Effort Reporting</li> <li>• Failure to Disclose or Report Financial or Business Transactions</li> <li>• Falsification of Records</li> <li>• Guidance Request</li> <li>• Improper Supplier or Contractor Activity</li> </ul>	<ul style="list-style-type: none"> <li>• Information Technology Security</li> <li>• Misuse of University Resources</li> <li>• Nepotism</li> <li>• Policy or Code of Conduct Violation</li> <li>• Political Contributions &amp; Activities</li> <li>• Software Piracy/Intellectual Property Infringement</li> <li>• Theft/Embezzlement</li> <li>• Time Abuse</li> <li>• Other</li> </ul>	<ul style="list-style-type: none"> <li>• Environmental and Safety Matters</li> <li>• Guidance Request</li> <li>• Public Safety</li> <li>• Substance Abuse</li> <li>• Threats and Physical Violence</li> <li>• Other</li> </ul>	<ul style="list-style-type: none"> <li>• Credentials Misrepresentation</li> <li>• Discrimination</li> <li>• Employee Benefits Abuses</li> <li>• Guidance Request</li> <li>• Harassment – Sexual</li> <li>• Harassment – Workplace</li> <li>• Threat or Inappropriate Supervisor Directive</li> <li>• Other</li> </ul>