



University of Colorado
Boulder | Colorado Springs | Denver | Anschutz
INTERNAL AUDIT

Fiscal Year 2026 Internal Audit Annual Report

September 9, 2026





Purpose

The **Internal Audit Annual Report** highlights the department's contributions to the University of Colorado (CU) governance, risk management, and control environment, and provides the Board of Regents Audit Committee and university leadership with a summary of key activities, results, and organizational impact during the fiscal year. It covers Internal Audit activities from July 1, 2025, through June 30, 2026.

Executive Summary

- Through the 27 completed assurance engagements, Internal Audit **identified opportunities to strengthen controls and did not observe significant systemic control failures** that would impair achievement of university objectives. Management continued to demonstrate a strong commitment to accountability and remediation of identified opportunities to strengthen internal controls.
- **CU EthicsLine reports reached an all-time high of 260 reports**, a 73% increase over the prior year, suggesting increased awareness of and trust in the reporting process and a strong speak-up culture. Despite the increased volume of reports, Internal Audit continued to meet its commitment to timely case resolution.
- **Investigation activity remained steady and resulted in actionable control improvements.** More than half of completed investigations substantiated fiscal misconduct, leading to targeted recommendations designed to strengthen controls and reduce the likelihood of recurrence.
- **Internal Audit continued to mature and expand its capabilities.** The department increased assurance and advisory coverage, expanded the use of data analytics, maintained conformance with the Institute of Internal Auditors (IIA) Global Internal Audit Standards, received consistently positive stakeholder feedback, and invested in staff development and professional excellence.



Our Purpose

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.

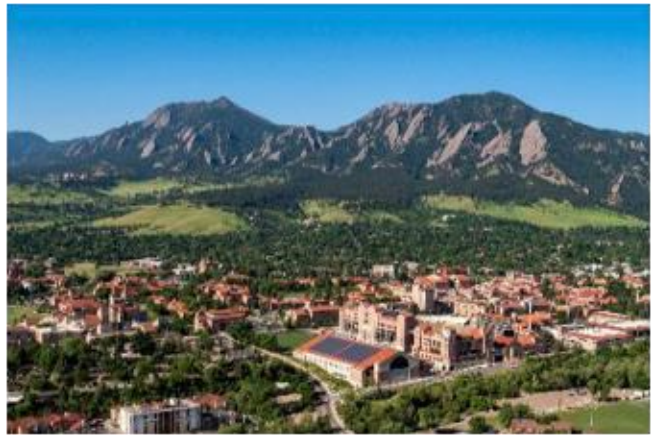
We carry out our mandate by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes across the university system.

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 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

Our Portfolio

Assurance: Selected as an outcome of our risk assessment process, these engagements focus on a broad set of governance, financial, operational and compliance risks, including information technology systems and information security. We provide independent opinion on the effectiveness of individual controls and their aggregate impact on CU's ability to achieve its strategic objectives.

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 evaluate and thoroughly investigate, in a timely manner, allegations of employee fiscal misconduct identified through various sources, including direct reporting, proactive data analysis, and the CU EthicsLine, the university's confidential ethics reporting program administered by our team. As needed, we provide support during litigation of related cases.

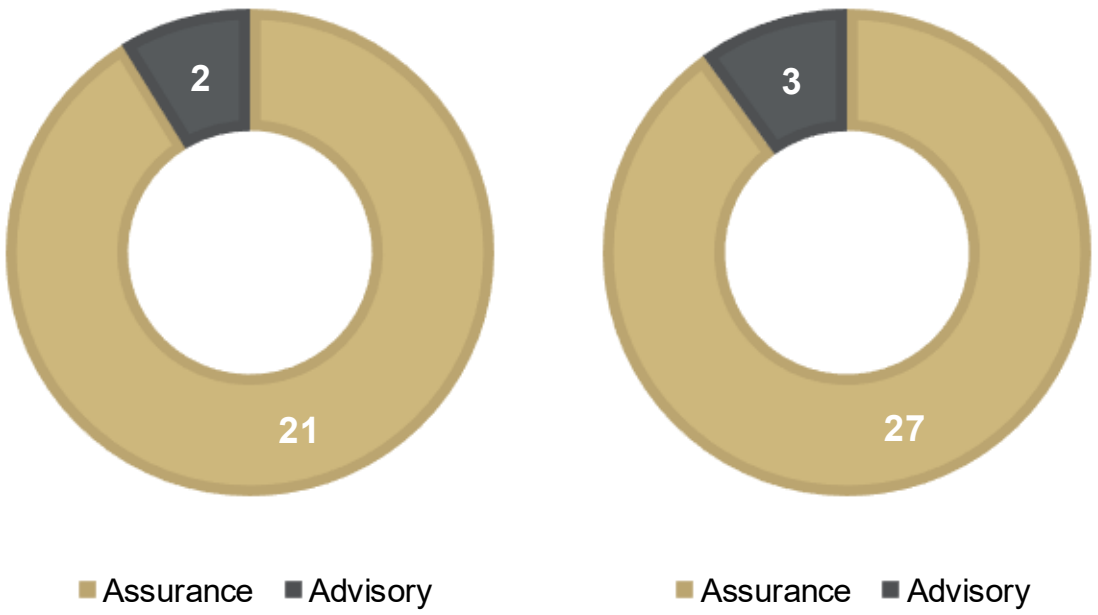
Education: We collaborate with our stakeholders and other university assurance and compliance functions to deliver insight on effective control environment, regulatory compliance, and fraud prevention and detection.

Key Performance Indicators Scorecard

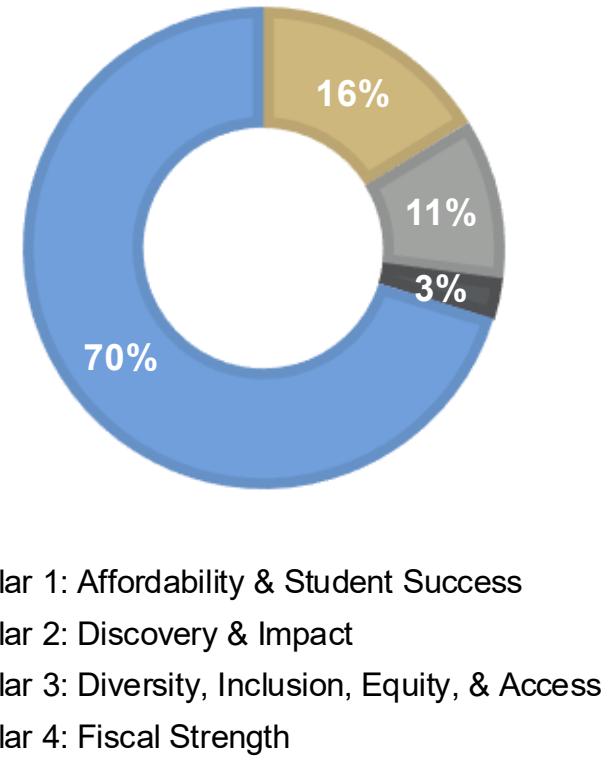
	Goal	FY26 Actual
Timeliness	80% of audits completed within agreed-upon timelines.	**Below Goal with Positive Trend:** 59% of audits were completed within agreed-upon timelines. Although timeliness improved from 30% prior year, missed timelines reflect both stakeholder dependencies and Internal Audit-controlled factors, highlighting opportunities to further strengthen project planning, stakeholder engagement, and execution discipline.
	Average investigations resolution time within 90 days.	**Met:** 50% of investigations were resolved in less than 90 days, with the average resolution time of 79 days, when excluding one outlier case, which took longer complete due to its complexity.
	Majority of CU EthicsLine allegations addressed within 60 days.	**Met:** 75% of closed cases were addressed in less than 60 days, with an average of 46 days to close CU EthicsLine allegations.
Quality	Post-engagement survey scores consistently greater than 3 (on a 4-point scale).	**Met:** All categories within the post-engagement survey scored greater than 3.
	Quality Assurance & Improvement Program (QAIP) results indicate continued compliance with the IIA Global Internal Audit Standards.	**Met:** Internal Audit processes indicate continued compliance with the IIA Global Internal Audit Standards.
Engagement	Semi-annual "Pulse of IA" survey scores consistently greater than 3 (on a 4-point scale).	**Met:** 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.
	Actively seek and deliver on opportunities to educate the CU community on matters of internal control, fraud prevention and detection, and risk.	**Met:** Provided training to 128 attendees on the CU EthicsLine and investigation processes as part of the CU Boulder Compliance Educational Series.
	Support the Colorado community through at least one volunteer event annually.	**Met:** Nine team members participated in the Food Bank of the Rockies volunteer day arranged by System Staff Council.
Eminence	Each team member completes 40 hours of continuing professional education (CPE) in relevant topics.	**Partially Met:** CPE hours increased 17% year-over year, from 500 to 584 hours. Auditors achieved an average of 42 hours, while the combined team average (i.e., including investigators) was 37 hours per team member.
	70% of team members have at least one professional certification.	**Below Goal with Positive Trend:** 63% of team members have at least one professional certification, with several individuals actively working toward certifications.
	Engage with the broader higher education community through conference attendance, presentations, and volunteering.	**Met:** All team members attended regional or national conferences, with five team members delivering presentations.

FY26 Engagements Profile

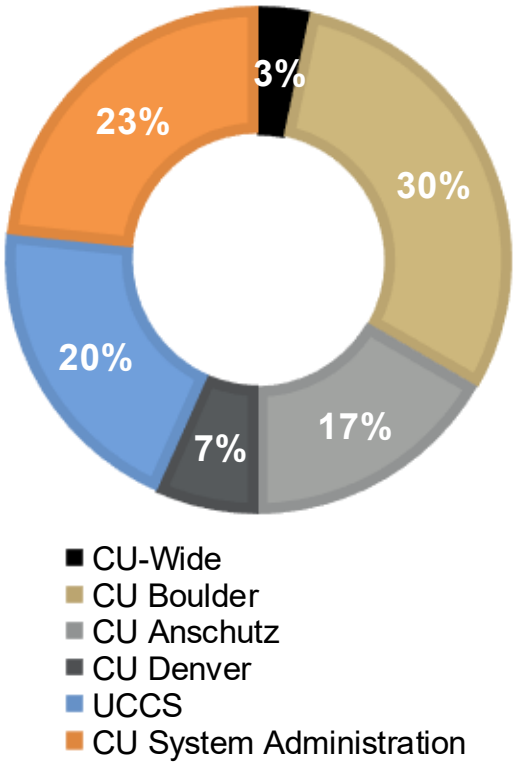
ENGAGEMENTS BY TYPE



ENGAGEMENT ALIGNMENT WITH CU STRATEGIC PILLARS



ENGAGEMENTS BY CAMPUS



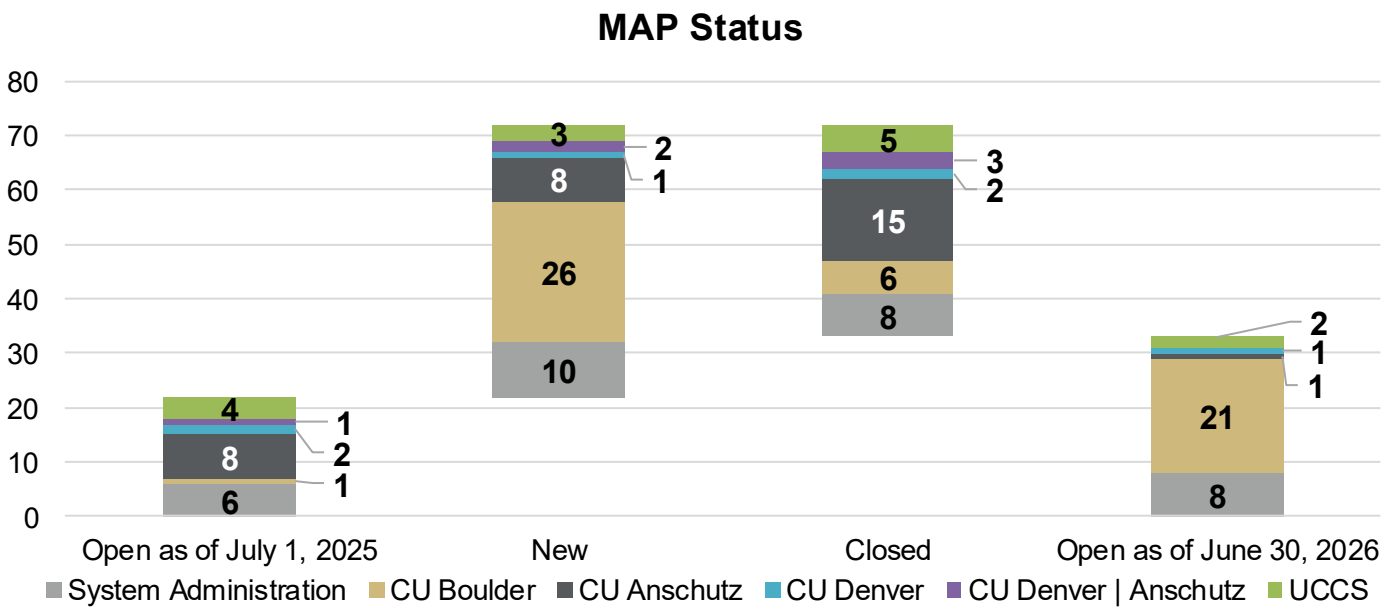
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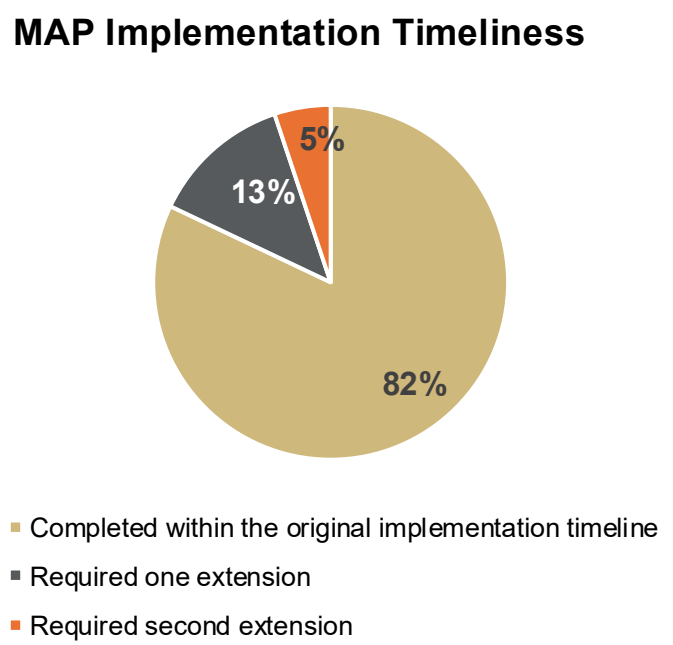
FY26 in Review: Assurance

Internal Audit delivered a balanced, risk-based portfolio of assurance projects, with recommendations that contributed to strengthening the university internal control environment.

- Issued **27 assurance reports** (33% increase from FY25), providing independent insights and recommendations to strengthen internal controls, enhance risk management, and support continuous improvement across the organization.
- Highlighted **50 findings** that required management action plans (49 – moderate risk, 1 – high risk). The findings predominantly indicate the greatest opportunity to improve the existing internal control environment at the university is through implementation, consistent application, enforcement, and monitoring of well-designed internal controls.
- Provided **65 process improvement recommendations**. These items do not represent an immediate risk to the operations and do not require management response or action plans. Implementing these items further improves process efficiency.
- Leveraged data analytics techniques in **42%** of assurance engagements (increase from 36% in FY25).
- Monitored successful and timely resolution of previously identified management action plans.
- Significantly improved audit timeliness, with **59%** of projects completed within the communicated timelines.

Management Action Plans (MAPs)





- Campuses continue to work diligently to resolve agreed-upon MAPs. There were no overdue MAPs as of June 30, 2026.
- The number of new MAPs at CU Boulder was primarily driven by the nature and results of the audits performed during the reporting period.
- **Prior Years' MAPs**: Of the **22** MAPs that remained open at the start of FY26, 21 have been resolved.
- **FY26 MAPs**: FY26 audits resulted in **50** MAPs. Throughout the year, 18 of the **50** MAPs were resolved.

FY26 in Review: Advisory

Internal Audit continued to expand the advisory engagement portfolio and delivered valuable, proactive, and timely insight to UCCS that will strengthen the campus' operational efficiencies.

- Advisory engagements deliver foresight without providing assurance or taking on management responsibilities. They originate with management requests, not from the Internal Audit's risk assessment process.
- Completed 3 (50% increase from FY25) advisory projects to support system implementation and executive leadership transition.
- Internal Audit leveraged the Principal Investigator's expertise to complete an advisory engagement at UCCS, reviewing the Department of Public Safety policies and procedures.
- Provided recommendations on enhanced operational controls for campus management's consideration.

Post-Engagement Surveys

Direct feedback from our stakeholders serves as a relevant performance indicator, allowing us to evaluate the team performance and timely identify process improvement opportunities.

- Survey is on a 4.0 scale (strongly agree – agree – disagree – strongly disagree).
- Stakeholders continue to rate Internal Audit work positively, with scores for **all categories above 3.0**.
- Survey results point to opportunities to deepen our understanding of the university organizational structure and risks; focus on impactful findings and compelling recommendations; and strengthen communication with stakeholders.

Area	FY24 Score	FY25 Score	FY26 Score
Engagement objectives clearly communicated	3.4	3.4 ↔	3.1 ↓
Engagement conducted in a professional manner	3.6	3.8 ↑	3.5 ↓
Healthy rapport with stakeholders	3.7	3.5 ↓	3.4 ↓
Effective listening	3.5	3.5 ↔	3.3 ↓
Findings and recommendations are reasonable and helpful	3.4	3.5 ↑	3.1 ↓
Timely communication of status and potential findings	3.4	3.4 ↔	3.2 ↓
Overall time to complete the engagement was acceptable	3.1	3.2 ↑	3.2 ↔
IA provided value	3.4	3.6 ↑	3.2 ↓

What Our Stakeholders Are Saying:

"I wanted to take a moment to share how much I've appreciated [auditor's] partnership during this recent audit process while our office has been understaffed. He has been incredibly helpful and responsive throughout the process… His willingness to walk through it with me and improve the structure was extremely helpful."

"[The auditor] was such a pleasure to work with. She connected with the CU Denver community, and everyone understood her line of questioning. The audit was thoughtful and helpful to the campus. Kudos to [her] for such a great job!"

"Thank you for your partnership. We're glad to know that our processes are strong but are also always appreciative of ways we can get better."

"Thank you for your support during the review. We're committed to following all policies and best practices, and we'll review everything carefully and follow up with any questions. So appreciate the work you do."

"Your support and attention to detail provided an invaluable service to our campus, and we are very grateful."

"I appreciate the audit process because I think that it can help strengthen the operations of our unit. I was disappointed that there weren't any findings in the final report that we are compelled to act upon… I know this is probably unusual feedback. We enjoyed working with the team of auditors and overall the process was really helpful. Thank you for including individuals from our partnership university in the process. It helped them to feel that they are partners and that their perspective matters. The process has strengthened our relationship with our partner university."

FY26 in Review: Data Analytics

Internal Audit developed additional tools to efficiently process and examine large data sets, trained employees on data analytics, and presented methods and techniques for employing machine learning to identify fraudulent transactions at professional conferences.

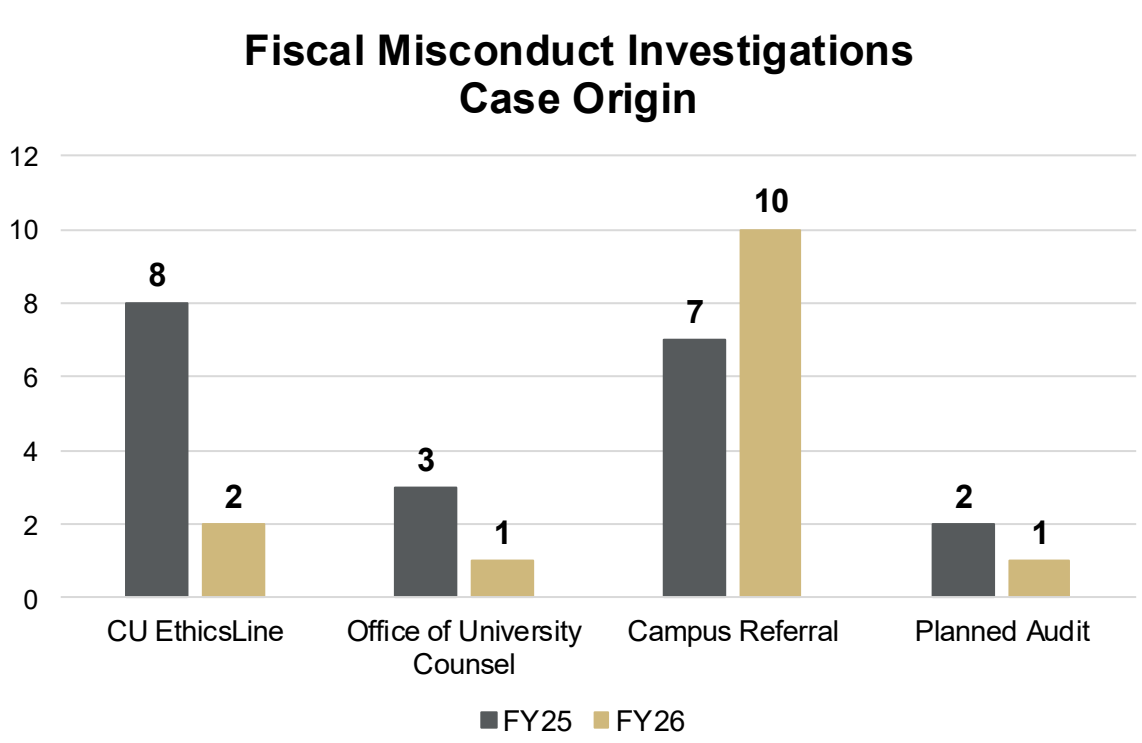
- CU Anschutz and UCCS adopted monitoring reports developed by Internal Audits that enable continuous evaluation of policy compliance for procurement card (P-Card), travel card, cash out of pocket reimbursements, and travel upgrade transactions.
- Authored Python scripts and developed tools to analyze Auxiliary, Plant, and Restricted fund journal entries for anomalies; isolate restricted gift purpose and fund code violations; and analyze grant transactions for categorical outliers and large end-of-project expenditures.
- Conducted a three-session training seminar for auditors on data extraction and analysis techniques.
- Co-presented at ACUA AuditCon 2025 in Louisville, KY, and Colorado Higher Education Institutions Conference on employing machine learning techniques to identify potentially fraudulent transactions.
- Assisted auditors by retrieving data and employing algorithms to analyze transactions and vendors for targeted sampling for assurance engagements.

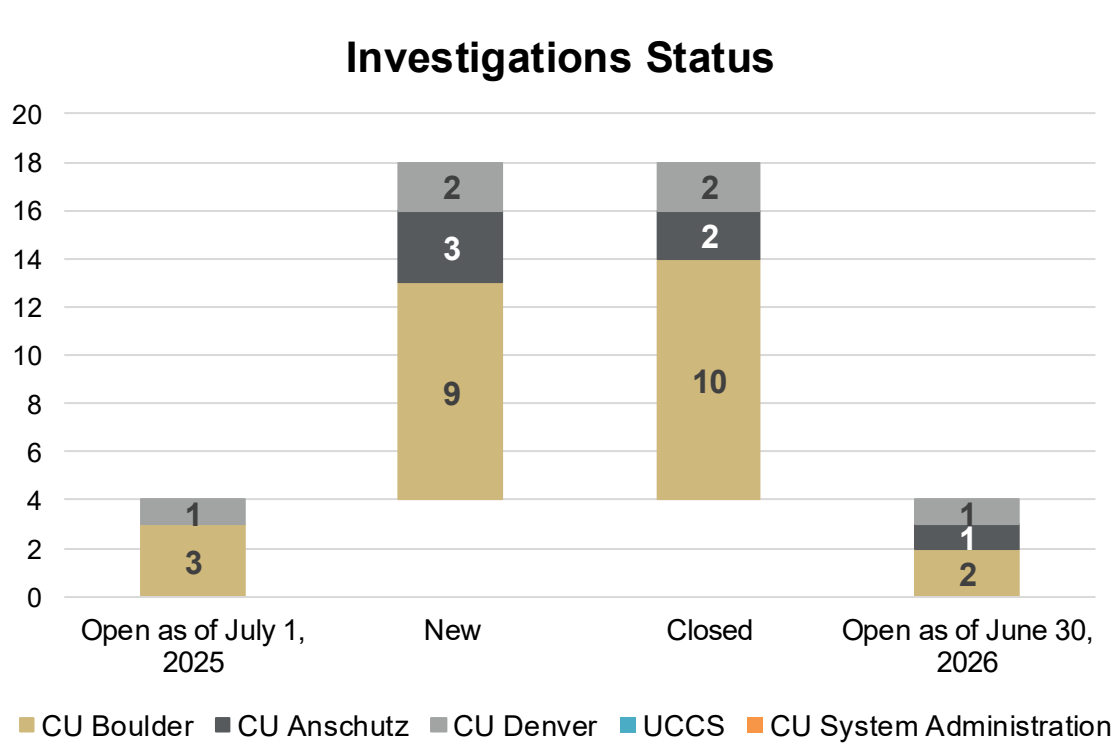
FY26 in Review: Investigations

Continued increase in the number of referrals by campus is a direct result of the investigators' focus on quality, timeliness, and status transparency of the investigations process. In connection with findings of fiscal misconduct, Internal Audit provided targeted recommendations designed to strengthen controls and reduce the likelihood of recurrence.

- Average investigation completion from initiation to reporting was 79 days, when excluding one outlier case, which took longer complete due to its complexity.
- 10 (71%) investigations originated from campus referrals, representing a 30% increase from prior year in this category.
- One investigation, originated from a planned audit, was investigated by both an auditor and a member of the investigations team, providing for both expediency and opportunities for professional development.
- Two investigations were referred to respective campus police departments for further action.
- Provided 8 supplemental letters with 12 recommendations to strengthen internal controls: 7 recommendations were provided to CU Boulder, and 5 recommendations were provided to CU Denver. As of June 30, 2026, the campuses addressed 4 recommendations.

Investigations Insights





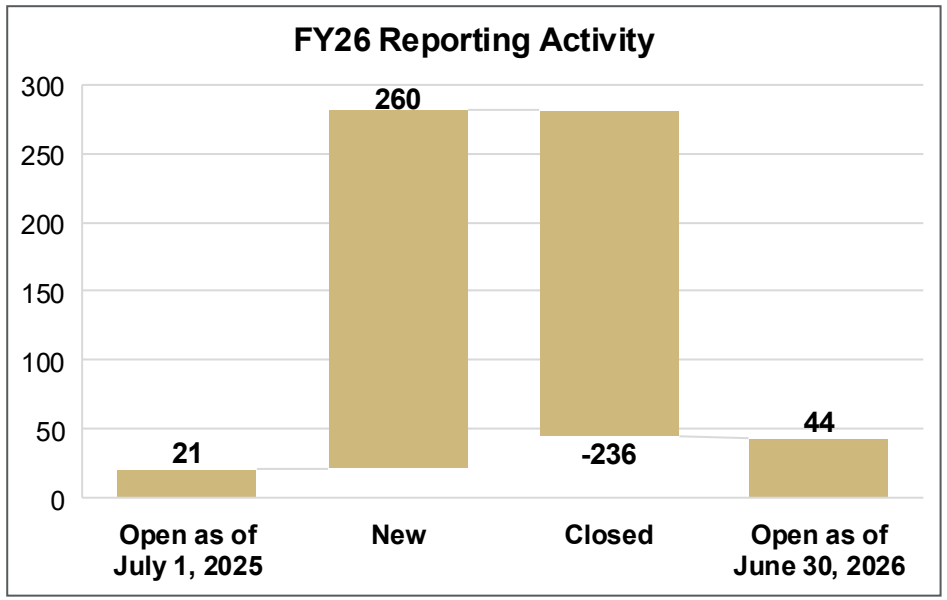
- Campus referrals provided for the strongest pipeline of fiscal misconduct allegations in FY26.
- 71% (10 out of 14) investigations closed in FY26 substantiated fiscal misconduct when compared to **18%** in FY25.
- Policies commonly violated: Administrative Policy Statement (APS) 2027: Code of Conduct; APS 4016: Fiscal Code of Ethics

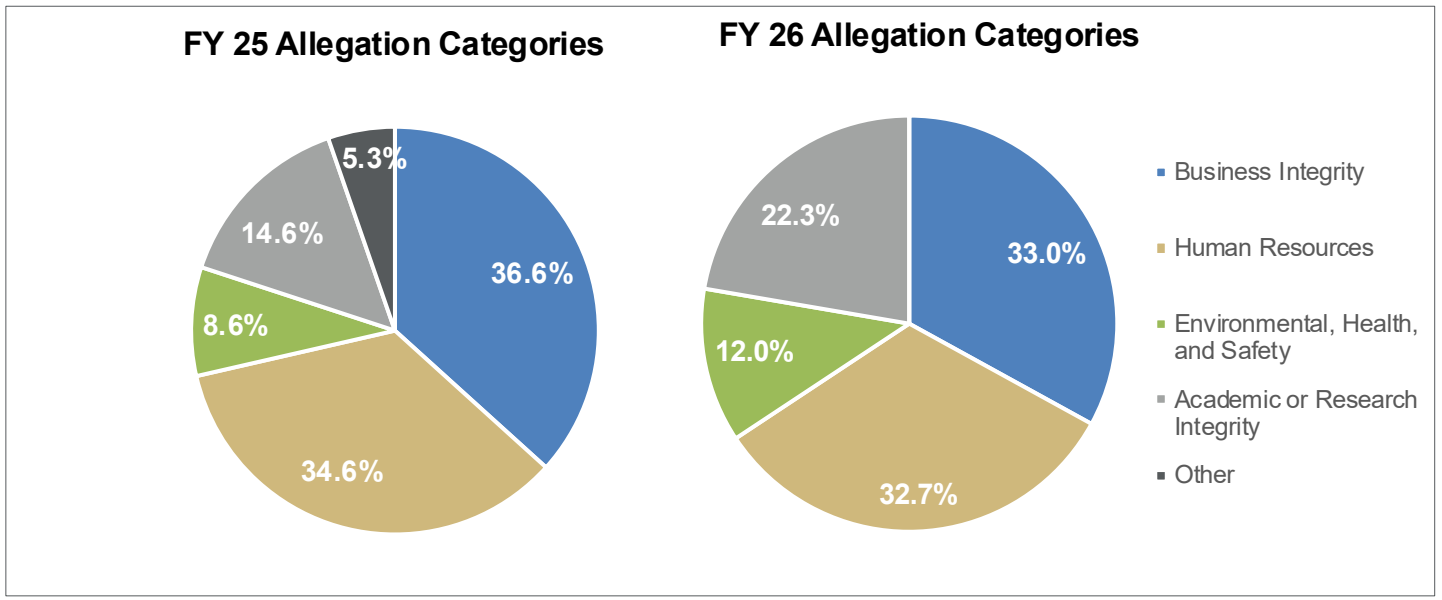
FY26 in Review: CU EthicsLine

The number of reports submitted through the CU EthicsLine reached an all-time high of 260. The increased volume (+73.3% from FY25) 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, we **promoted the CU EthicsLine** at campus supplier showcases and increased awareness through the CU Connections newsletter.
- We continued to conduct **training and meetings with CU stakeholders** on navigating the NAVEX system and offer opportunities to address questions about the reporting process.
- We continued to **work closely with campus subject matter experts** and **build relationships** with affiliates (UCHealth) to effectively address reports crossing departmental and organizational boundaries.
- We participated in the Oregon State University's annual hotline survey, reporting 228 hotline reports in calendar year 2025, compared with a peer average of 86. To better understand this difference, we surveyed 51 institutions and found that hotline **visibility, accessibility, trust, and leadership tone and culture** were the primary influences of higher reporting at CU.

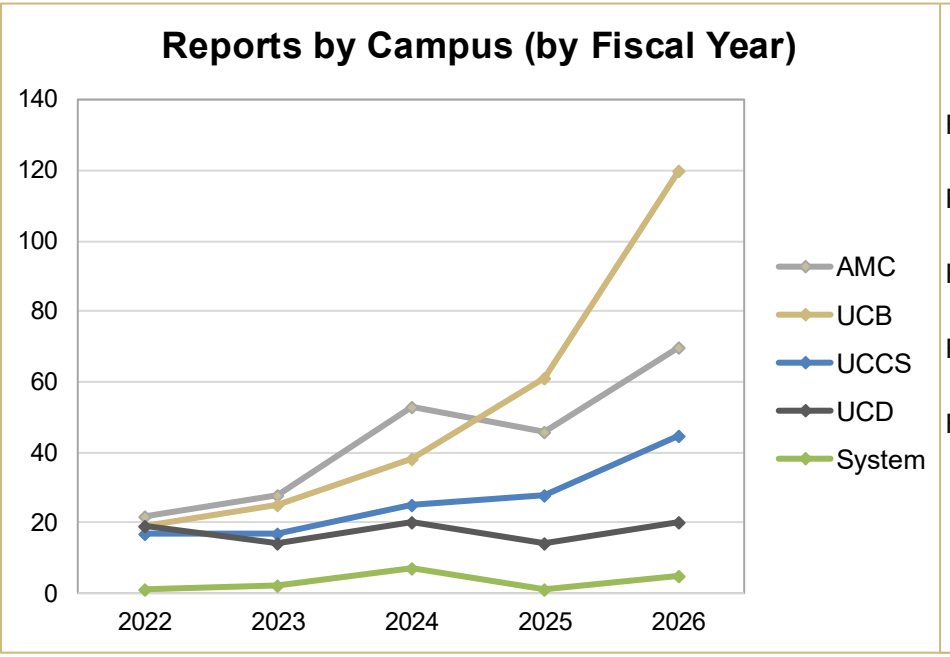
CU EthicsLine: Insights

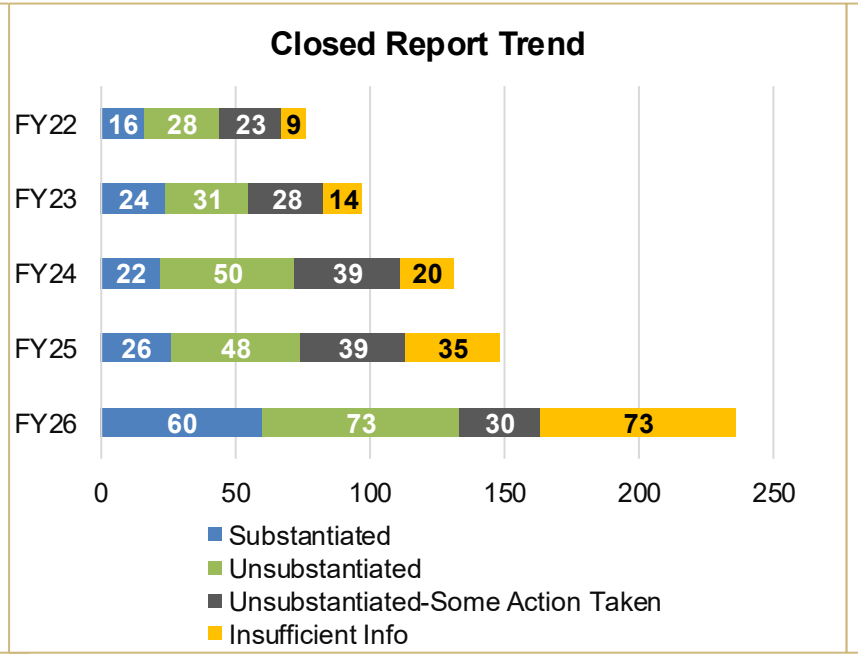


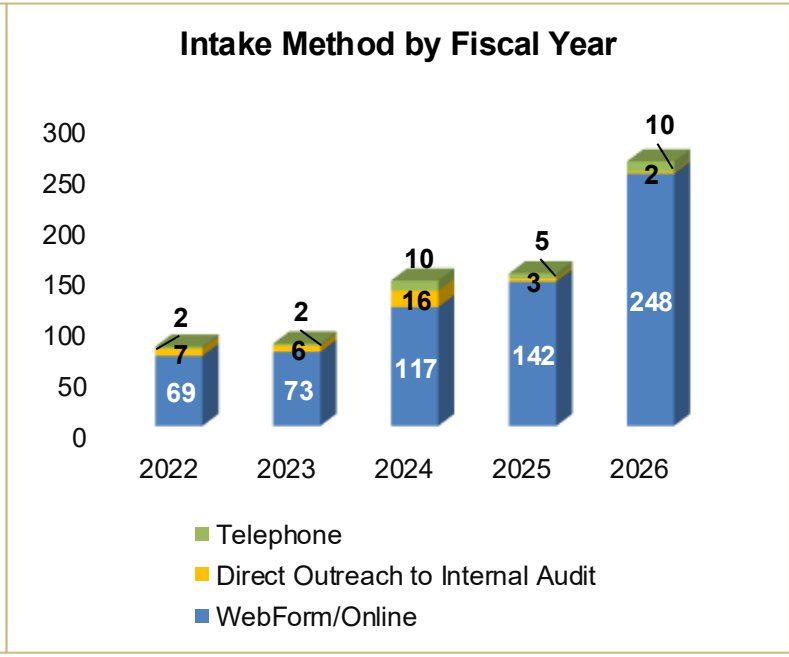


- The number of reports submitted in FY26 represents an all-time high with an average of 21.6 reports filed per month, up from 12.5 per month in FY25.
- Despite increased volume, cases **continued to be addressed timely**, with an average of 46 days to close for all reports closed in FY26. The median days to close were reduced from 26.5 to 23 days.
- Compared to FY25, the distribution of allegation categories has remained relatively the same in FY26 with a modest increase in environmental, health, and safety and academic/research integrity related concerns, and a slight decrease in business integrity and human resources related issues.

CU EthicsLine: Report Trending







- The percentage of substantiated reports increased to 25% in FY26 when compared to 18% in FY25.
- The rate of anonymous reports in FY26 remained consistent with FY25, with both years at 72%. This rate is higher than the 2025 NAVEX global benchmark of 55%.
- The favored method of reporting continues to be through the online web form.

FY26 in Review: Education

Internal Audit actively pursued opportunities to share insights on effective internal controls across the CU system.

- Participated on the Financial Policy Review/Revision Committee (established as an outcome of the procurement card audits) and the Regent Laws & Policies Committee.
- Supported the update of Regent Policy 13.E: *Fiscal Misconduct* and the development of APS 7010: *Red Flag Identity Theft Prevention Program.*
- Supported the update of APS 4012: *Fiscal Misconduct.*
- Provided training to subject matter experts who investigate CU EthicsLine reports outside of fiscal misconduct.



Engaging with the Higher Education Community and Beyond

Internal Audit shared insights in professional communities and supported volunteer causes.



ACUA AuditCon 2025:
"The Curious Case of Bianca James and Other Data Analytics Tips for Fraud Detection" – **Karisa McCulloch**, Audit Director, and **Brian Turner**, Audit Director



ACUA AuditCon 2025:
"So You Want to Be a CAE: Essential Skills for The Bold And The Brave" – **Agnessa Vartanova**, AVP Internal Audit, co-presenting with **Robert Taft**, Chief Audit Executive, University of Central Florida



CUPA-HR Annual Conference:
"Building Connections and Belonging: Employee Resource Groups" – **Ginger Minges**, Executive Assistant, co-presenting with **Kristin Turner**, AVP HR; **Morgan Endsley**, Project Manager, Learning & Content Development; **Thanh Nguyen**, Director for Collaborative Initiatives; and **Turner Rafter**, Sr. HR Business Partner

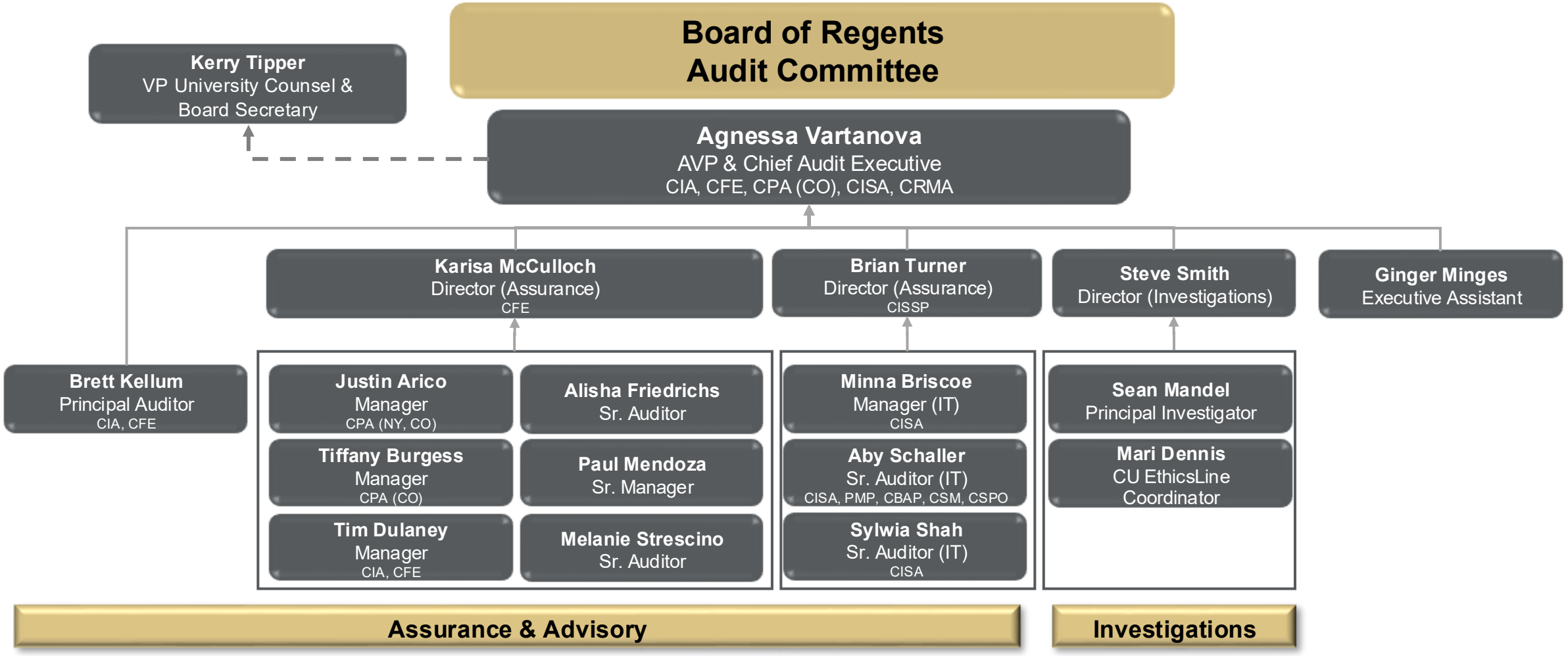
Engaging with the Higher Education Community and Beyond (cont.)

- Co-presented on the topic of *"How to Wow your CAE in Five Easy Steps"* at the international webinar hosted by the Internal Audit Collective
- Co-presented with Eisner Amper on the topic of *"Future-Ready Internal Audit: Leading with Upskilling Teams for What's Next"* at the Power Conference Chief Audit Executive Symposium hosted by the University of Texas – Austin
- Co-hosted internal auditors from Colorado higher education institutions for a day of collaboration and learning
- Ten team members attended valuable professional conferences
- Supported the Quality Assessment Review at the Arizona State University
- Volunteered on the ACUA Best Practices and Kick Starter Committees
- Actively supported the CU System Administration Veteran's SALUTE Employee Resource Group and the System Staff Council Food Bank of the Rockies event





Our Team


Board of Regents
Audit Committee
Kerry Tipper
VP University Counsel &
Board Secretary
Agnessa Vartanova
AVP & Chief Audit Executive
CIA, CFE, CPA (CO), CISA, CRMA
Karisa McCulloch
Director (Assurance)
CFE
Brian Turner
Director (Assurance)
CISSP
Steve Smith
Director (Investigations)
Ginger Minges
Executive Assistant
Brett Kellum
Principal Auditor
CIA, CFE
Justin Arico
Manager
CPA (NY, CO)
Alisha Friedrichs
Sr. Auditor
Tiffany Burgess
Manager
CPA (CO)
Paul Mendoza
Sr. Manager
Tim Dulaney
Manager
CIA, CFE
Melanie Strescino
Sr. Auditor
Minna Briscoe
Manager (IT)
CISA
Aby Schaller
Sr. Auditor (IT)
CISA, PMP, CBAP, CSM, CSPO
Sylwia Shah
Sr. Auditor (IT)
CISA
Sean Mandel
Principal Investigator
Mari Dennis
CU EthicsLine
Coordinator
Assurance & Advisory
Investigations

FY26 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.

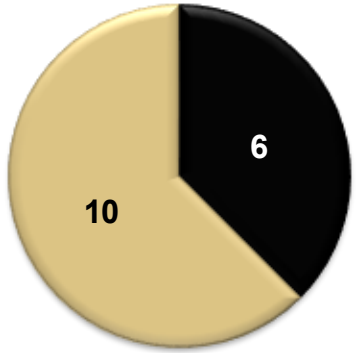
- Employee turnover held steady from prior year at **6%**, driven by one retirement.
- **Welcomed** two new team members.
- **Promoted** one team member to Audit Director and one to Principal Investigator.
- **Invested** in professional memberships and CPE, providing the team with valuable training and professional development opportunities. CPE hours increased 17% year-over year, from 500 to **584 hours**. Audit staff achieved an average of **42 hours**, while the combined team average was **37 hours** per team member.
- One team member attained Security+ **professional certification**.
- The results of the Pulse of IA survey consistently indicate **continued positive engagement** by the team, with all categories scoring 3 or higher (on a 4-point scale).

Team Profile

Areas of Expertise

Area of Expertise	Average Years of Experience at CU IA	Average Years of Relevant Experience
Audit / Accounting / Finance	6	19
Investigations / Law Enforcement	4	28
Information Technology / Security / Data Analysis	4	15
Team Total	**6**	**20**

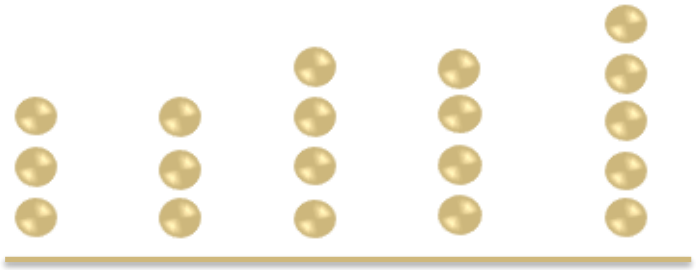
Education



Bachelor Degree Master Degree/MBA

Veterans

Professional Certifications



63% of team members have at least one professional certification

CPA – Certified Public Accountant
CIA – Certified Internal Auditor
CFE – Certified Fraud Examiner
CISA – Certified Information Systems Auditor

Other – Certified Information Systems Security Professional (CISSP); Certification in Risk Management Assurance (CRMA); Project Management Professional (PMP); CompTIA® Security+; Certified Business Analyst Professional (CBAP); Certified Scrum Product Owner (CSPO); Certified Scrum Master (CSM)

Languages



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INTERNAL AUDIT

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 & Board Secretary.
- ✓ There were no additional reporting relationships and responsibilities during FY26 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 FY26.
- ✓ 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.

APPENDIX A:
Engagements Completed[1] in FY26

Engagement	Campus	Audit Plan Year
Information Technology Asset Management	System Administration	FY24
CU Marketplace Purchases Policy Compliance for Transactions Under $10,000	Anschutz | Denver	FY25
HIPAA Security Compliance – College of Nursing	Anschutz	FY25
HIPAA Security Compliance – School of Medicine	Anschutz	FY25
Travel and Out-of-Pocket Expenses Charged to Restricted Funds	Anschutz	FY25
Institutional Scholarship Award Process	Boulder	FY25
Laboratory Physical Access Controls	Boulder	FY25
P-Card Utilization: Administrative Functions	Boulder	FY25
P-Card Utilization: Colleges and Schools	Boulder	FY25
P-Card Utilization: Research Institutes	Boulder	FY25
P-Card Utilization	Denver	FY25
Donor Recognition Events	System Administration	FY25
P-Card Utilization	System Administration	FY25
SIEM Process Effectiveness	System Administration	FY25
Universal Pricing Agreements Use and Process Administration	System Administration	FY25

Engagement	Campus	Audit Plan Year
Endpoint Security	UCCS	FY25
Field Trip Fees	UCCS	FY25
P-Card Utilization: Administrative Functions	Anschutz	FY26
Acquisition of Non-Centrally Provisioned Software	Boulder	FY26
Alamo Bowl	Boulder	FY26
Emergency Operations Center IT Security	Boulder	FY26
Engineering Program Partnership Agreements Compliance	Boulder	FY26
Research Data Security	Denver	FY26
Treasury Investment Process: Internal Controls	System Administration	FY26
Board of Regents Office Expenses	System Administration	FY26
Department of Public Safety Policies and Procedures Review *	UCCS	FY26
Operational Efficiency Review (HR)	UCCS	FY26
Slate Implementation *	UCCS	FY26
VCAF Transition Review *	UCCS	FY26
Executive Expenses	U-Wide	FY26

[1] Reports issued July 1, 2025 – June 30, 2026
* Advisory

APPENDIX B:
CU EthicsLine Issue Category Definitions

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