Committee Details
Date: July 24, 2015
Committee Name:
38 Risk Management Audits, and Occupational Safety/Compliance
Committee Co-Chairs:
Sterling Roth and Kwabena Boakye
Functional Area: Risk, Audits, Safety, and Security
Functional Area Coordinator: Jerry Rackliffe, Senior VP for Finance and Administration

List the major tasks your committee will need to take to accomplish your deliverables. Please provide more details for the tasks leading up to the SACSCOC Prospectus development.

| Major Tasks for Committee Tracker from Final Planning Document and Recommendations |
| Task: Ensure Adequate Internal Audit Coverage |
| **Recommendation and/or Action Taken:** With the May 20, 2015, BOR USG Office of Internal Audit and Compliance (OIA) approval of our audit plan for July 1, 2015, thru December 31, 2016, and our active work on a request from the GSU vice provost and vice president for enrollment management and student success, we have a roadmap for and demonstration of our ensuring adequate internal audit coverage. We will continue to follow standard practice to sustain such coverage. |

| Task: Evaluate Open Audit Issues for Completion |
| **Recommendation and/or Action Taken:** GSU did initial follow-up. GPC did the same. Follow-up work is now and will continue to be in full accord with standard practice on monitoring, reviewing, and/or assessing completion. |

| Task: Notify Institutions about Consolidated Ethics Hotline |
| **Recommendation and/or Action Taken:** The existing links to be continued as single GSU link; no further action required by GSU/GPC. USG’s Wesley Horne, Director of Ethics & Compliance, Board of Regents – University System of Georgia will disable the GPC URL after one year per our meeting with him on May 4, 2015. As Wesley shared, the GSU president sent out an e-mail on January 22, 2015. Its content was concise and consistent with USG and GSU practices currently. GSU has always taken a position of clarity, visibility, accessibility, and purposefulness in promoting the Hotline and other ethics awareness initiatives. The GSU president will continue to have a Welcome message on the Hotline landing page. Further notifications after consolidation will be done in keeping with his direction/approval. |
| Task: Determine a new Hotline URL | **Recommendation and/or Action Taken:** Received proposed Hotline action plan from BOR USG Office of Internal Audit and Compliance on May 20, 2015. The new URL will be GSU’s current URL. |

| Task: Determine costs of consolidating hotline and how to budget it | **Recommendation and/or Action Taken:** Wesley Horne at USG confirmed that the conversion cost will be a responsibility of GSU. Based on previous experience, the amount will approximate $500 and will be budgeted properly with appropriate coordination within GSU. |

| Task: Determine conversion process for existing hotline complaints, triage, etc. | **Recommendation and/or Action Taken:** According to Wesley Horne at USG, the reports will be forwarded from old URL to new URL for a period of one year. After one year, the old URL will be disabled. Triage group for consolidated university will be the current GSU triage committee. |

| Task: Select which hotline telephone number to use | **Recommendation and/or Action Taken:** Received proposed Hotline action plan from BOR USG Office of Internal Audit and Compliance on May 20, 2015. Hotline telephone number will be the current number for the GSU hotline. |

| Task: Identify a hotline administrator | **Recommendation and/or Action Taken:** The Hotline administrator currently at GSU will stay the same for the consolidated university. |

| Task: Select individuals to make up triage committee and who receives case reports | **Recommendation and/or Action Taken:** The triage committee currently at GSU will stay the same for the consolidated university. |

| Task: Select escalation contacts to be called in case of critical report | **Recommendation and/or Action Taken:** The escalation contacts currently at GSU will stay the same for the consolidated university. |

| Task: Update user names and contact info on hotline portal | **Recommendation and/or Action Taken:** Wesley Horne at USG will do the update. He will be provided a list of current users which consists of current list for GSU plus both internal audit professionals from the former GPC. |

| Task: Create new hotline awareness materials | **Recommendation and/or Action Taken:** We created a GSU Spirit of USG, Promoting an Ethical Culture (PEC) Week card showing the reporting phone number and URL for the Hotline. That template is in place and has been well-received. Other resources from PEC Week systemwide will guide additional new materials, as needed. The GSU Hotline is readily accessible from the University Auditing and Advisory Service Web site, four choices on the A-Z Index, and via Search function. Our |
### Task: Develop timeline for distribution of new awareness material

**Recommendation and/or Action Taken:** New awareness materials will be purchased, developed, and distributed, as needed, at an appropriate time after consolidation. Within 6 months of completed consolidation, University Auditing and Advisory Services will commence periodic, focused campus/unit presentations to multiple audiences to sustain our existing successful practice and to broaden it purposefully throughout the consolidated university.

### Task: Convert old hotline cases to new hotline vendor

**Recommendation and/or Action Taken:** According to Wesley Horne at USG, no need to migrate. Access to GPC cases will be maintained but no new cases will be created after consolidation is official.

### Task: Make recommendations on the Internal Audit Structure of the Consolidated University

**Recommendation and/or Action Taken:** On May 18, 2015, after responding on May 11 to the USG Office of Internal Audit and Compliance’s (OIAE’s) request for initial internal audit structure for the consolidated university (positions only; no names), we sent workload and benchmark information to the GSU president and senior vice president for finance and administration. The other three USG research universities had more audit professionals and one or more admin assistant positions. GSU audit has no admin assistant. The position of the OIAE is that there be no admin assistant position in the recommended audit structure. However, OIAE concurred with a proposed structure showing three audit management/supervisory positions, albeit with the title of the third position as audit manager not an assistant director, as we had proposed. Until consolidation is complete and/or logistical decisions are made regarding our operations, we concur in the structure approved by OIAE in May and consider it our recommended structure for the consolidated university.

### Task: Make recommendations on the Risk Management Structure of the Consolidated University

**Recommendation and/or Action Taken:** Our recommendations would be that the ERM framework and operations continue to mirror that which has existed at GSU and continue to be centrally managed accordingly. Over the past several years, University Auditing and Advisory Services has engaged with GSU’s Enterprise Risk Management (ERM) function and its director on a regular basis, sharing internal audit risk assessments, incorporating the results of GSU’s established ERM process, and providing advice and assurance as needed regarding its effectiveness.

### Task: Establish ERM Framework: Identify project champion

**Recommendation and/or Action Taken:** Bruce Spratt, Associate Vice President for Finance and Comptroller, at GSU, has coordinated actively with GPC and followed up on ERM actions there and at
**Task:** Establish ERM Framework: Identify Project Owner  
**Recommendation and/or Action Taken:** The ERM Framework will effectively mirror that which has existed at GSU and include a project champion.

**Task:** Establish ERM Framework: Establish steering committee  
**Recommendation and/or Action Taken:** The ERM Framework will effectively mirror that which has existed at GSU and include a steering committee.

**Task:** Identify Key Objectives: List Key Objectives  
**Recommendation and/or Action Taken:** The ERM Framework will effectively mirror that which has existed at GSU. Identification and listing of key objectives will be key components.

**Task:** Prioritize Objectives: Select objectives for assessment  
**Recommendation and/or Action Taken:** The ERM Framework will effectively mirror that which has existed at GSU. Prioritization of objectives and selection of objectives for assessment will be handled accordingly.

**Task:** Identify Key Risks: Brainstorm and assess risks (this can be done annually or as needed).  
**Recommendation and/or Action Taken:** The ERM Framework will effectively mirror that which has existed at GSU. Identification of key risks will be done via brainstorming and assessment annually or as needed.

**Task:** Identify Key Risks: Assign highest ranking risk (key risks) to a risk owner  
**Recommendation and/or Action Taken:** The ERM Framework will effectively mirror that which has existed at GSU. Identification of key risks will include assigning highest ranking risk (key risks) to a risk owner(s).

**Task:** Manage Risks: Identify current controls and mitigation requirements  
**Recommendation and/or Action Taken:** The ERM Framework will effectively mirror that which has existed at GSU. Management of risks will include identification of current controls and mitigation requirements.

**Task:** Manage Risks: Develop mitigation plan for key risks  
**Recommendation and/or Action Taken:** The ERM Framework will effectively mirror that which has existed at GSU. Management of risks will include development of mitigation plans for key risks.

**Task:** Manage Risks: Conduct quarterly meetings to review status  
**Recommendation and/or Action Taken:** The ERM Framework will effectively mirror that which has existed at GSU. Management of risks will include quarterly meetings to review status.
**Other/Final Comments (if any):**

For completeness, included here are two excerpts from Leadership Responsibilities Suggested Changes 03142015, a document e-mailed out to us on March 31, 2015, which document was an updated version of the document GPC/GSU Consolidation Implementation Committee Operational Working Groups: Leadership and Responsibilities. The two excerpts from that document were as follows:

**Excerpt 1:** Consolidate Risk Management Operations
Committee 29 General Auxiliary Services thinks this belongs to them and Committee and Committee 38 agrees.

**Excerpt 2:** Recommend all of the following go to: #16: Research, Scholarship, Creative Activity, Grants, and Sponsored Operations (received e-mail OK from GSU #16 Co-Chair):
- Decide Mgmt. and Reporting Structure for EHS, including Points of Contact
- Identify Environmental Compliance and Occupational Safety Issues (including reviewing all environmental studies and surveys, including any Phase I and Phase II reports; obtaining copies of all environmental permits and permit applications of GPC; obtaining copies of any notices, complaints, suits, or similar documents sent to, received by, or served upon GPC)
- Address & Consolidate Service/Consulting Contracts (Waste, Lab Hoods, etc.)
- Amend USG/EPA Self-Audit Agreement with Consolidation Changes
- Identify Environmental Mgmt. System Requirements for Multiple Campuses
- Integrate Environmental & Occupational Safety Policies, Plans, etc.