

Internal Audit Update

University of Minnesota Regents Audit and Compliance Committee
June 8, 2023

This report includes:

- Audit Observations/Information/Status of Critical Measures/Other Items
- Status of “Essential” Recommendations & Bar Charts Showing Progress Made
- Audit Activity Report
- Audit Reports Issued Since February 2023
- SNAP Review Summary
- Recommendations with Remediation Plans that Involve PEAK

Details for any of the items in this report are available on request. Individual reports were sent to the President, SVP for Finance and Operations, Provost, UMTC Athletic Director, Vice Presidents, and Chancellors about the items in this report germane to their areas.

Audit Observations/Information

Status of Critical Measures

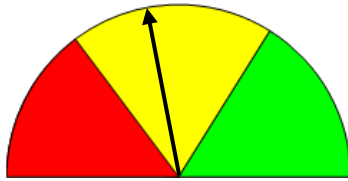
As part of our ongoing efforts to provide the Audit and Compliance Committee with critical information in as concise a format as possible, we have developed the following charts to present a quick overview of work performed by the Office of Internal Audit.

The first chart, “Essential Recommendation Implementation,” provides our overall assessment of the success University departments had during the last period in implementing our essential recommendations. Readings in the yellow or red indicate implementation percentages less than, or significantly less than, our expected University-wide rate of 40%. Detailed information on this topic, both institution-wide and for each individual unit, is contained in the next section of this report.

The second chart, entitled “Progress on Audit Plan and Other Assurance Work” is our assessment of the amount of time we have been able to devote to planned audit work. This assessment includes our progress on completion of carryover audits from FY 2022, Tier 1 audits on the FY 2023 audit plan, and Tier 2 audits or their substitutes. Readings less than green could be influenced by a variety of factors (e.g., insufficient staff resources; or increased time spent on non-scheduled audits or investigations).

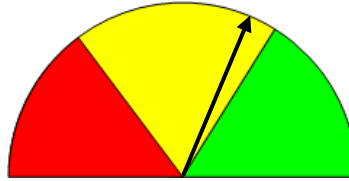
The final chart, “Time Spent on Non-Scheduled Audit Activities,” provides a status report on the amount of time consumed by investigative activities, special projects, and other management requests. We estimate a budget for this type of work, and the chart will indicate whether we expect that budget to be sufficient. Continued readings in the yellow or red may result in seeking Audit and Compliance Committee approval for modifying the Annual Audit Plan.

Essential Recommendation Implementation



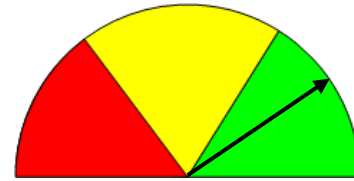
Implementation rates were 35% for the period; slightly lower than our expected rate of 40% and an increase from February's 18% rate.¹

Progress on Audit Plan & Other Assurance Work



Progress on audit plan and assurance audit work is slightly behind expectations due to staff openings.²

Time Spent on Non-Scheduled Audit Activities



Time spent on investigations, special projects and management requests is less than expected and budgeted for the year to date.

¹Approximately 38% of the outstanding items are from more recent audits receiving first time follow-up, and only 40% of the outstanding issues are past management's planned remediation date.

²As communicated at the June 2022 and February 2023 Audit & Compliance Committee (ACC) meetings, the FY 2023 audit plan was built on the expectation of hiring all but one open position by the end of December 2022. Although we successfully hired most open positions, one IT auditor position was not filled until March 2023, and an additional financial auditor left the department this spring. This limited our ability to replace some deferred audit work especially related to IT.

Other items:

- Presentation and written update on the status of remediation of the June 2020 Identity and Access Management Collaborative Assessment was provided at the May 2023 Audit and Compliance Committee meeting. The next written update will be provided in October 2023.

Status of Essential Recommendations

■ Past Due
 ■ On-Schedule
 ■ Complete

Current Period

Past Completion Rates

Total Recommendations **97** % Completed **35%**

Feb 2023 **18%**

Completed Recommendations **34** % of Open Recs Past Due **40%**

Oct 2022 **44%**

Report#	Audit Name	Open Recs - Past Due	Number of Essential Recs (Report)	Status (Follow-up Period)	
1919	UMD Fine Arts, School of FY19	1	7	Partially Implemented	■ 1
2106	University Health & Safety FY21	1	10	Partially Implemented	■ 1
2122	Telehealth Security & Compliance FY21	0	4	Completed	■ 2
2127	UMD HR FY21	0	4	Not Implemented	■ 1
				Partially Implemented	■ 1
2205	Dentistry, School of FY22	5	27	Completed	■ 5
				Partially Implemented	■ 5
2207	Canvas & Unizin FY22	2	5	Completed	■ 1
				Partially Implemented	■ 2
2220	UMD Health Services FY22	1	10	Completed	■ 3
				Not Implemented	■ 1
				Partially Implemented	■ 1
2301	Energy Management FY23	2	19	Completed	■ 6
				Not Implemented	■ 1
				Partially Implemented	■ 2 ■ 8
2302	Real Estate Office FY23	1	2	Completed	■ 1
				Partially Implemented	■ 1
2303	Systemwide Student Disability Resources FY23	0	1	Partially Implemented	■ 1
2305	Veterinary Medical Center FY23	1	12	Completed	■ 5
				Not Implemented	■ 3
				Partially Implemented	■ 1 ■ 3
2307	Research Animal Resources FY23	3	3	Partially Implemented	■ 3
2308	Genomics Center, University of Minnesota FY23	0	6	Not Implemented	■ 1
				Partially Implemented	■ 2
2312	CUHCC FY23	4	12	Completed	■ 8
				Partially Implemented	■ 4
2313	M&W Golf,W Gymnastics,W Tennis Compliance&Ops FY23	0	2	Completed	■ 1
				Partially Implemented	■ 1
2314	UMNTC Recreation & Wellness Center FY23	4	9	Completed	■ 2
				Not Implemented	■ 4 ■ 1
				Partially Implemented	■ 2
2315	UMD ITSS FY23	0	12	Not Implemented	■ 7
				Partially Implemented	■ 5

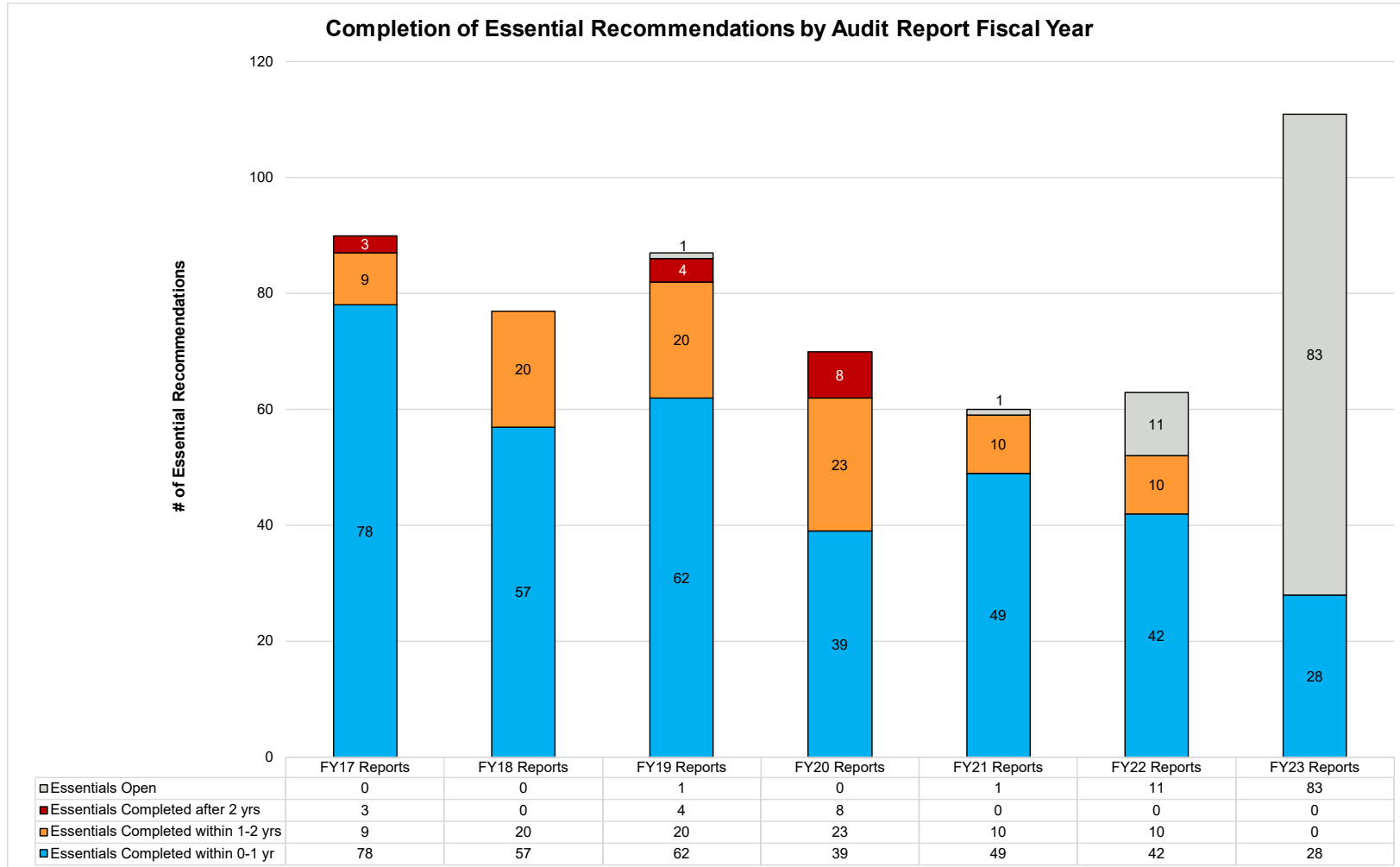
Current Status of Recommendations Rated as "Essential" That Are Over Two Years Old and Are Not Fully Implemented

Audit/Report Date	Status- Partially Implemented or Not Implemented	Responsible Administrator	Summary of the Issue/Risk Involved	Current Comments From Management
UMN Duluth Fine Arts March 2019 # of Items: 1	Partially Implemented	Jeremy Youde	Tweed management should improve inventory and valuation records for its art collection. Specifically, Tweed should: <ul style="list-style-type: none"> · Complete the in-process physical inventory, including ensuring the records of art in the inventory database are accurate and complete. · Schedule and conduct periodic inventories and appraisals of the art collection. 	<p>The UMD College of Arts, Humanities, and Social Sciences (CAHSS) (i.e., the college formed from the merger of UMD School of Fine Arts and UMD College of Liberal Arts) efforts to complete a physical inventory of the Tweed Museum's collections were initially hindered by a lack of resources and the COVID-19 pandemic, which created limitations associated with in-person work on campus and impacted the Tweed's ability to conduct an inventory.</p> <p>In 2022, the President's Office offered support to assist CAHSS in remediating this recommendation. UMD subsequently contracted with a consultant to provide recommendations on how best to proceed with completing the Tweed Museum's inventory. CAHSS used these recommendations to create an inventory plan, which involves contracting with local museum professionals and hiring student employees to assist. CAHSS has started the process of identifying and hiring contractors who can take on this work. At this time, the project plan does not include the valuation of items in the inventory, which is a component of this audit recommendation.</p> <p>As mentioned in previous updates, the Tweed's ongoing staffing challenges continue to impact progress. Currently, Tweed remains without a permanent director; however, CAHSS reports they are making progress on hiring for this position. Despite Tweed's staffing challenges, the CAHSS Dean's Office and UMD Controller's Office assert they are committed to completing this work as quickly as possible.</p>
University Health and Safety Sept 2020 # of Items: 1	Partially Implemented	Katharine Bonneson	UHS and University management should consider establishing UHS as the central authority for University safety training. The central health and safety training authority would be responsible for: <ul style="list-style-type: none"> · Ensuring an accurate and complete course listing. · Tracking course completion and follow-up centrally. · Reviewing and approving the University safety training program periodically to ensure sufficient coverage and oversight. 	<p>A Health Safety and Risk Management (HSRM) Safety Training Centralization Project was chartered in November 2022 and the project began in January 2023. Project scope has been defined as:</p> <ul style="list-style-type: none"> -Verifying the current offering of general required safety courses provided by HSRM. -Identifying who needs required safety training and ensuring that we are communicating this appropriately. -Identifying pain points and improvement opportunities. -Implementing improvements for identifying who needs safety training and monitoring completion. <p>Proposed solutions for how HSRM can ensure an accurate and complete course listing and tracking completion for HSRM courses will be made by June 30th, 2023.</p> <p>Obstacles that could prevent progress include HSRM reliance on support and collaboration from multiple departments: OIT, OHR, OVPR, etc. in order to successfully map and link positions to courses. Cost may also be a factor as HSRM is paying for dedicated project management support in order to complete this work.</p>

Total: 2

Completion of Essential Recommendations by Audit Report Fiscal Year

The following chart shows the number of Essential recommendations identified in audit reports by fiscal year and associated implementation time. There were no essential items outstanding for more than two years from FY18 reports. This increased for FY19 and FY20 reports, but then subsided for FY21 reports. This change in extended implementation timelines coincides with the start of the pandemic in 2020 and is likely partially attributable to difficulties with remediation due to the pandemic and subsequent staffing constraints, which have begun to ease.



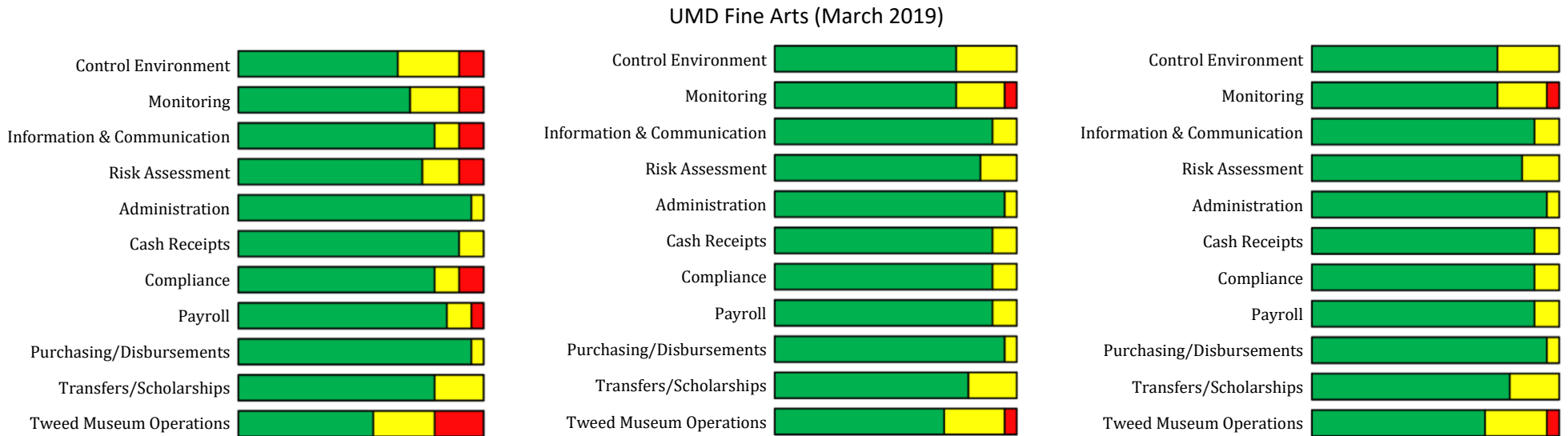
Progress on Implementation of Audit Recommendations

The bar charts shown below are presented to provide pictorial displays of the progress units are making on implementing audit recommendations rated as "essential." The bar chart included in the original report is shown in the left column, along with updated bar charts showing the previous audit period and the current status of the "essential" recommendations only (those bars that have red segments). The chart in the center column displays the status as of February 2023, while the chart on the right represents the current status. Charts are not presented for investigations. Charts for those units having implemented all "essential" recommendations during the current audit period are shown at the end of this report.

Original Report Evaluation

Previous Audit Period Evaluation

Current Audit Period Evaluation



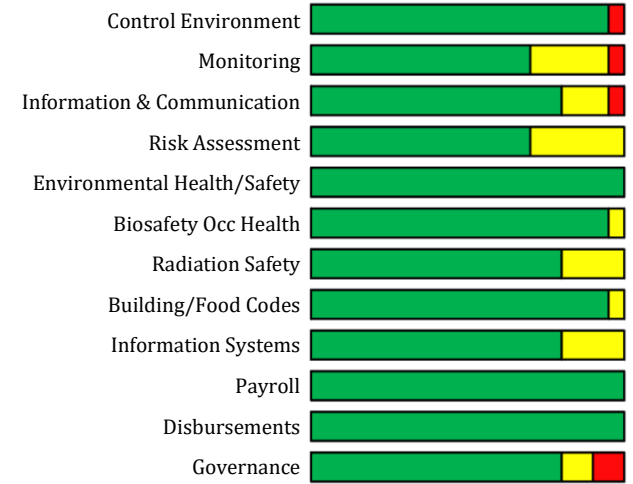
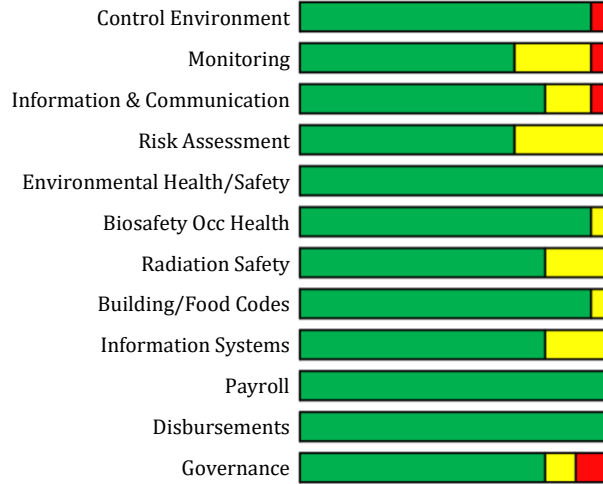
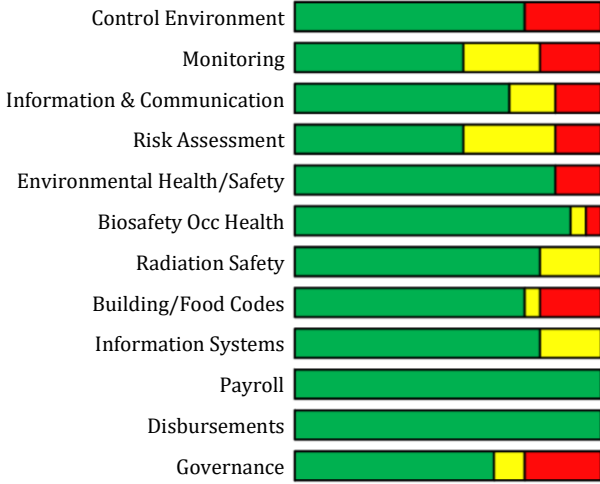
■ Adequate Control
 ■ Significant Control Issue(s)
 ■ Essential Control Issue(s)

Original Report Evaluation

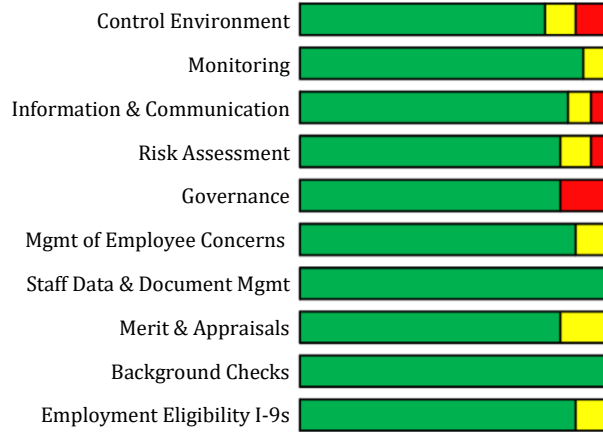
Previous Audit Period Evaluation

Current Audit Period Evaluation

University Health & Safety (September 2020)

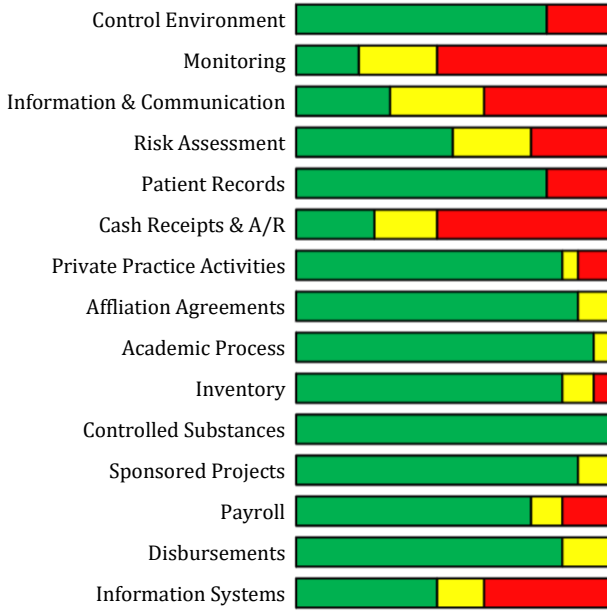


UMN Duluth Department of Human Resources (August 2021)

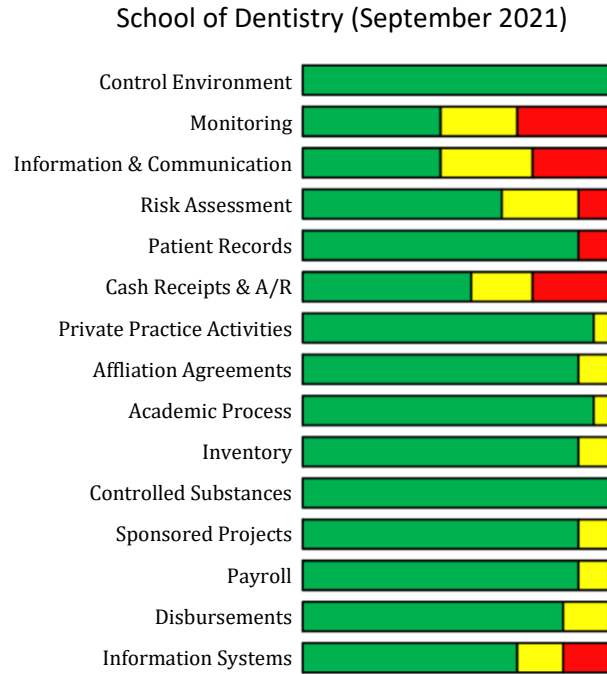


■ Adequate Control ■ Significant Control Issue(s) ■ Essential Control Issue(s)

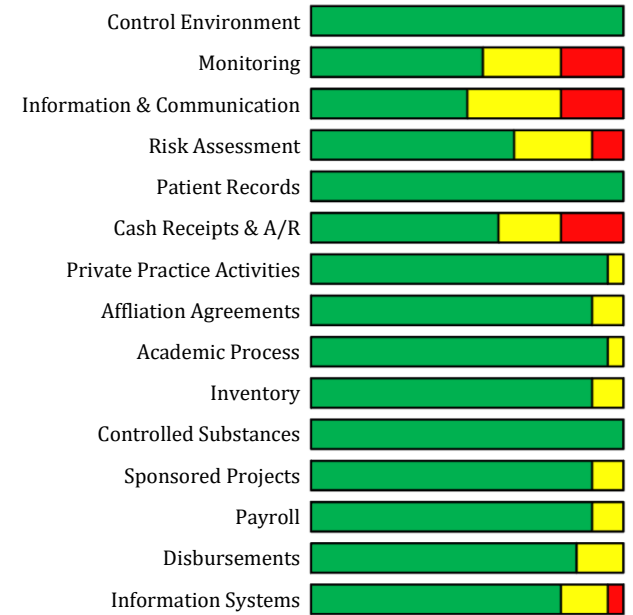
Original Report Evaluation



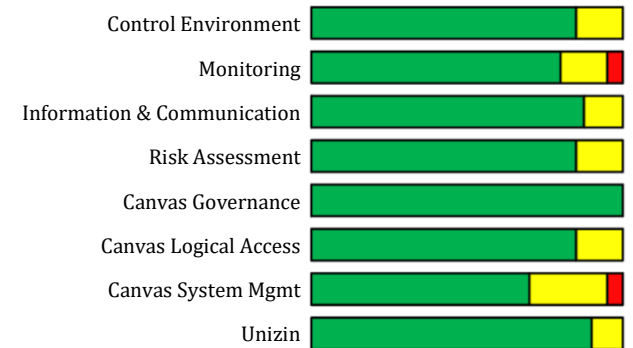
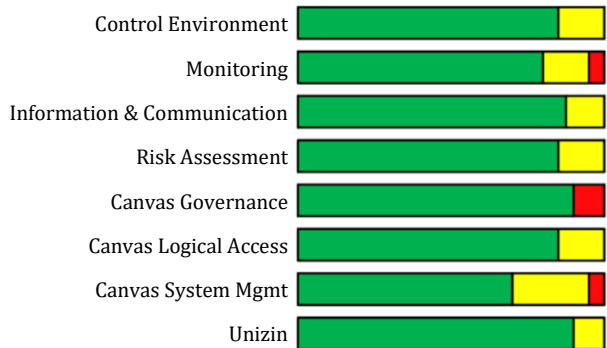
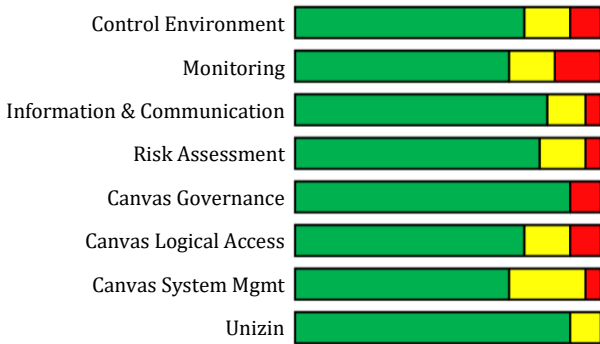
Previous Audit Period Evaluation



Current Audit Period Evaluation

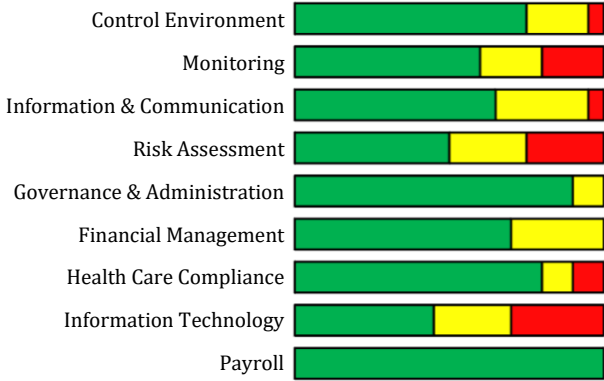


Canvas and Unizin (September 2021)

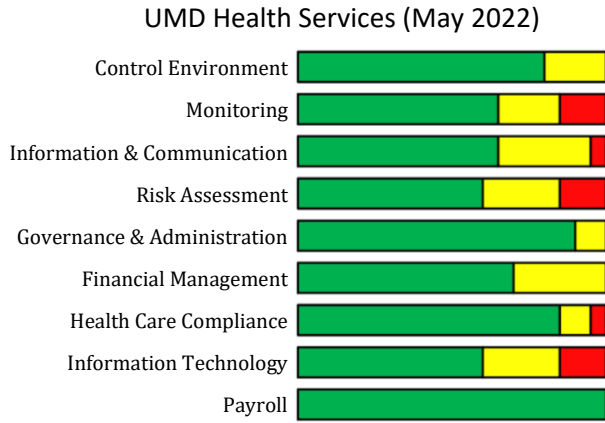


■ Adequate Control ■ Significant Control Issue(s) ■ Essential Control Issue(s)

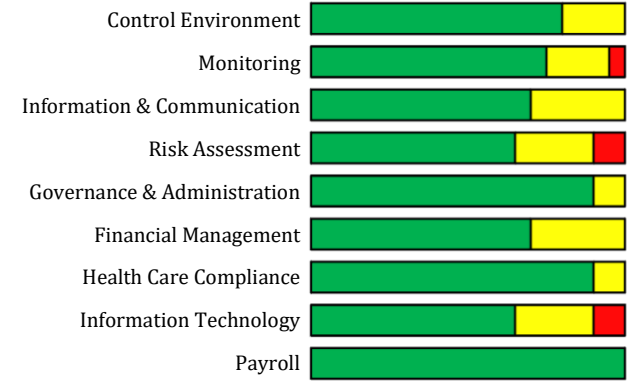
Original Report Evaluation



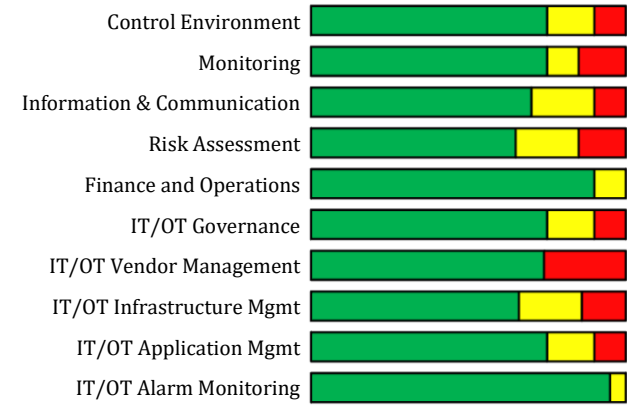
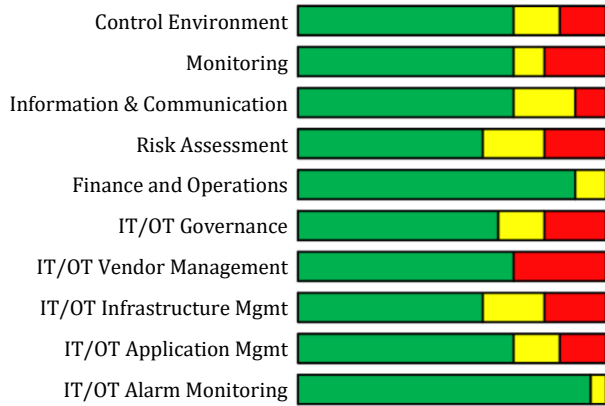
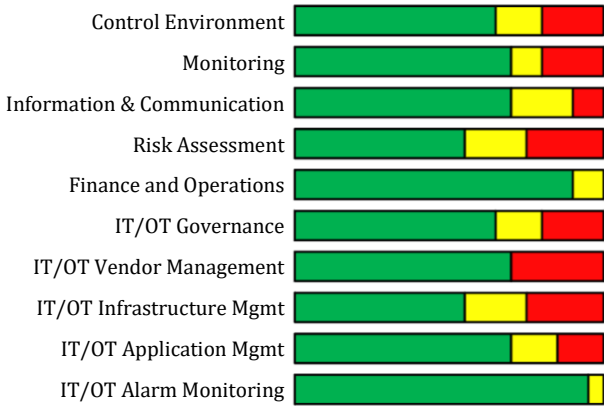
Previous Audit Period Evaluation



Current Audit Period Evaluation

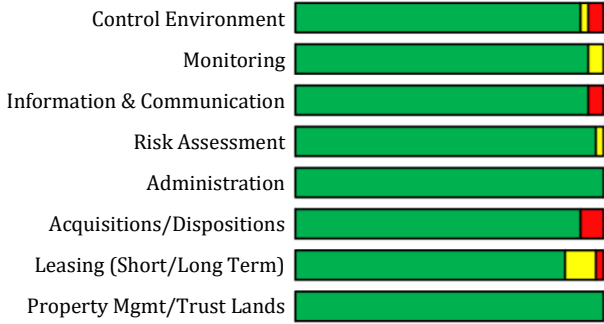


Energy Management (July 2022)



■ Adequate Control
 ■ Significant Control Issue(s)
 ■ Essential Control Issue(s)

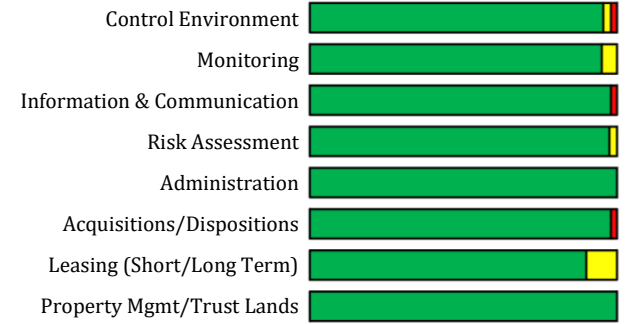
Original Report Evaluation



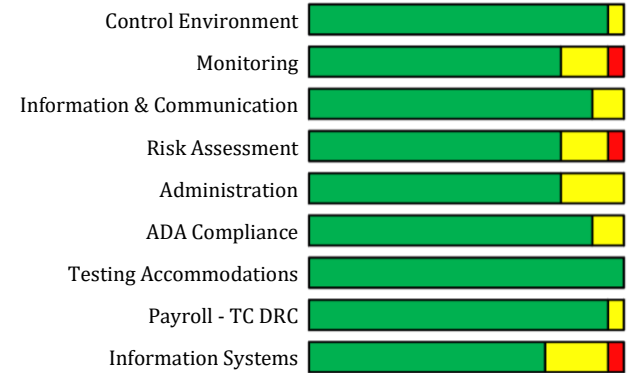
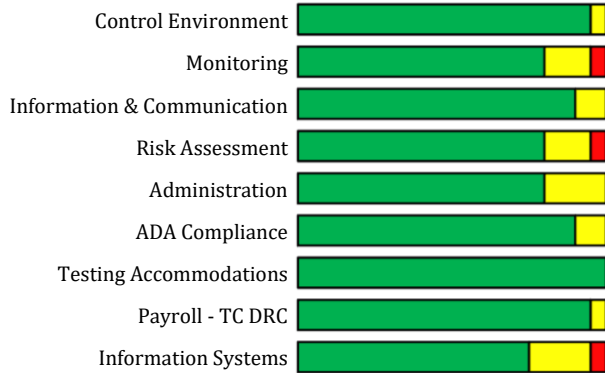
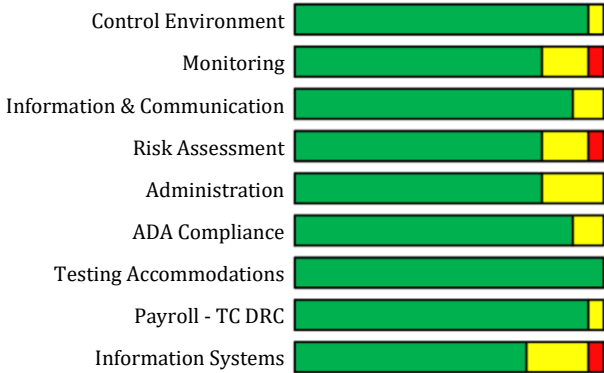
Previous Audit Period Evaluation



Current Audit Period Evaluation

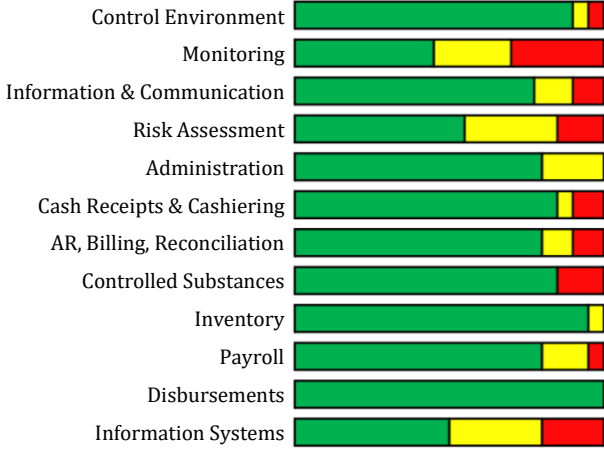


Systemwide Student Disability Resources (August 2022)

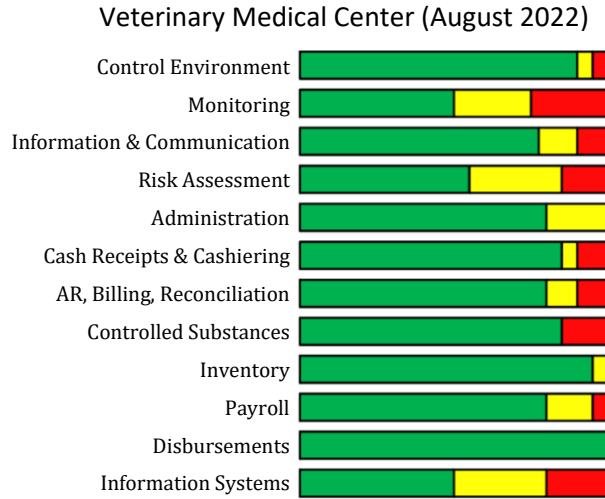


■ Adequate Control
 ■ Significant Control Issue(s)
 ■ Essential Control Issue(s)

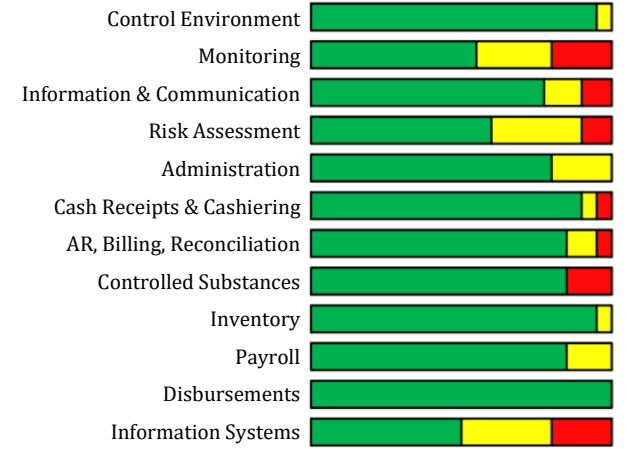
Original Report Evaluation



Previous Audit Period Evaluation

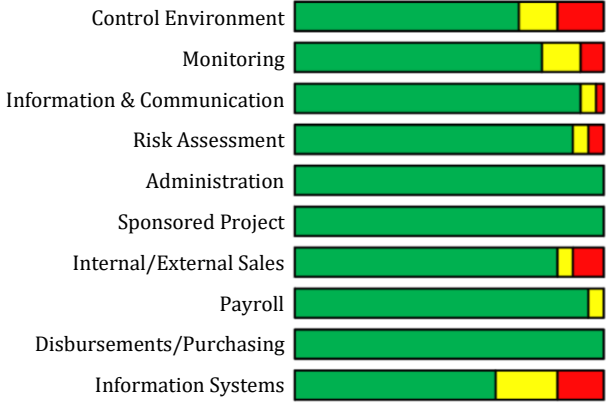


Current Audit Period Evaluation



■ Adequate Control
 ■ Significant Control Issue(s)
 ■ Essential Control Issue(s)

Original Report Evaluation



Previous Audit Period Evaluation

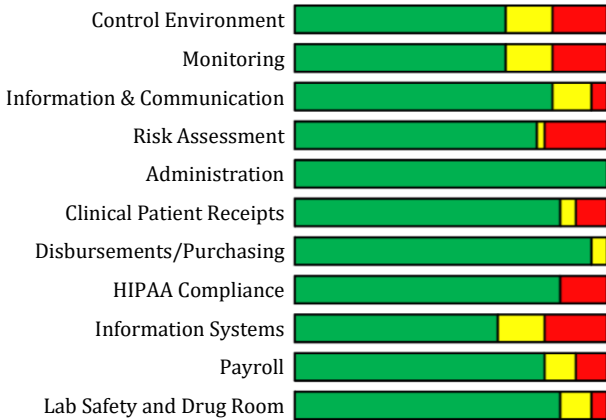
Univeristy of Minnesota Genomics Center (August 2022)



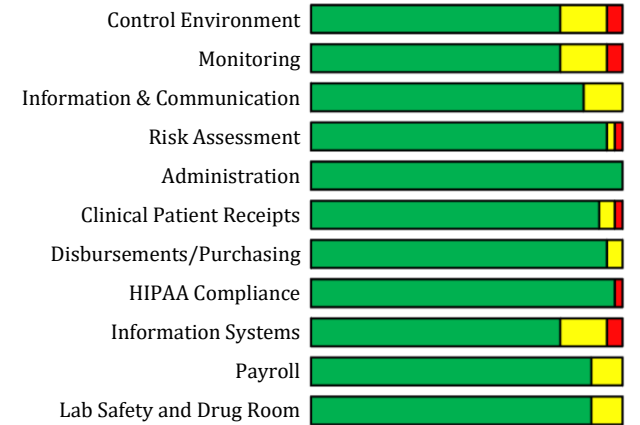
Current Audit Period Evaluation



Community-University Health Care Center (December 2022)



NO PREVIOUS CONTROL EVALUATION CHART



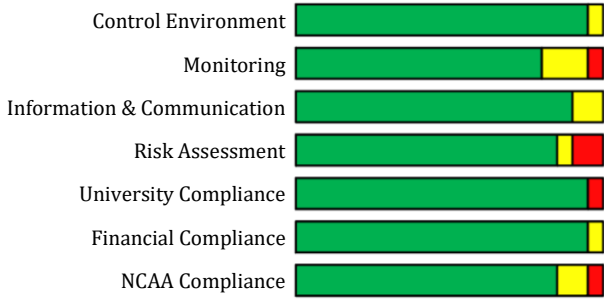
■ Adequate Control ■ Significant Control Issue(s) ■ Essential Control Issue(s)

Original Report Evaluation

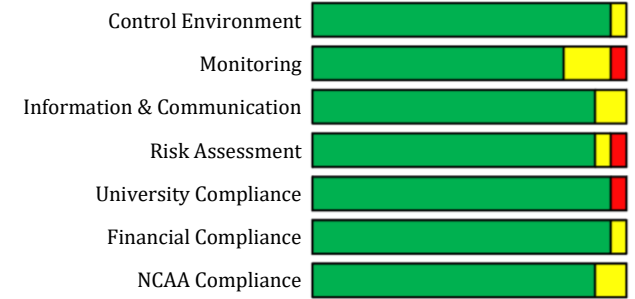
Previous Audit Period Evaluation

Current Audit Period Evaluation

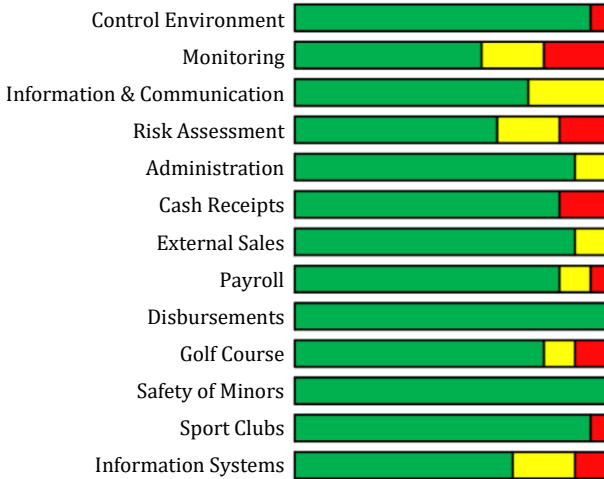
Men's Golf and Women's Golf, Gymnastics and Tennis Sport Compliance & Operations (January 2023)



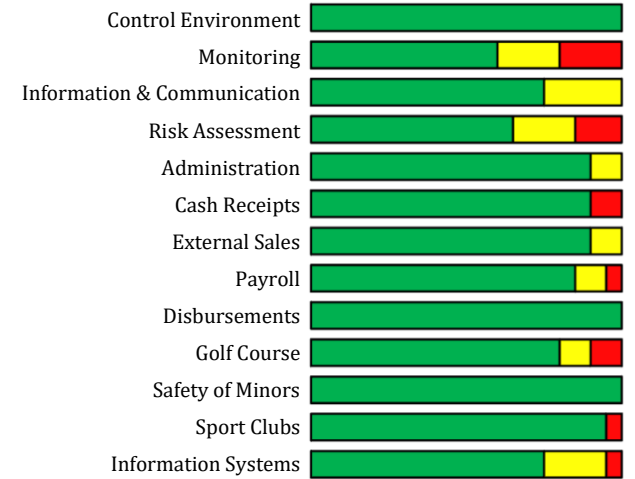
NO PREVIOUS CONTROL EVALUATION CHART



University Recreation and Wellness (January 2023)



NO PREVIOUS CONTROL EVALUATION CHART



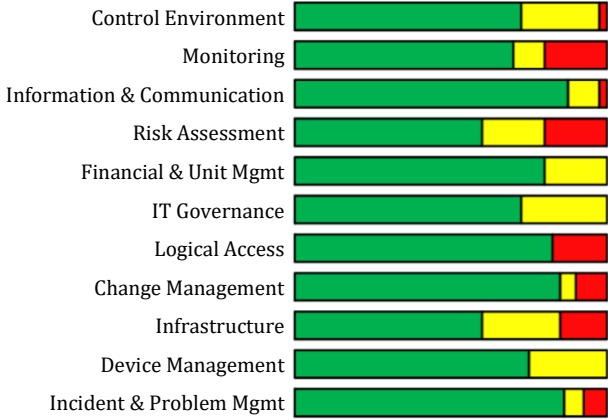
■ Adequate Control
 ■ Significant Control Issue(s)
 ■ Essential Control Issue(s)

Original Report Evaluation

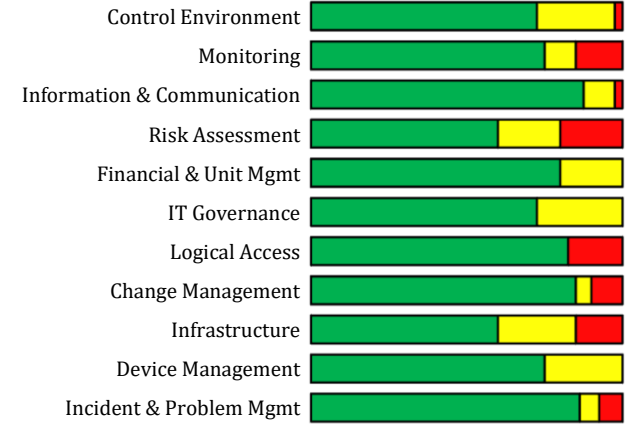
Previous Audit Period Evaluation

Current Audit Period Evaluation

UMD Information Technology Systems and Services (February 2023)



NO PREVIOUS CONTROL EVALUATION CHART



■ Adequate Control ■ Significant Control Issue(s) ■ Essential Control Issue(s)

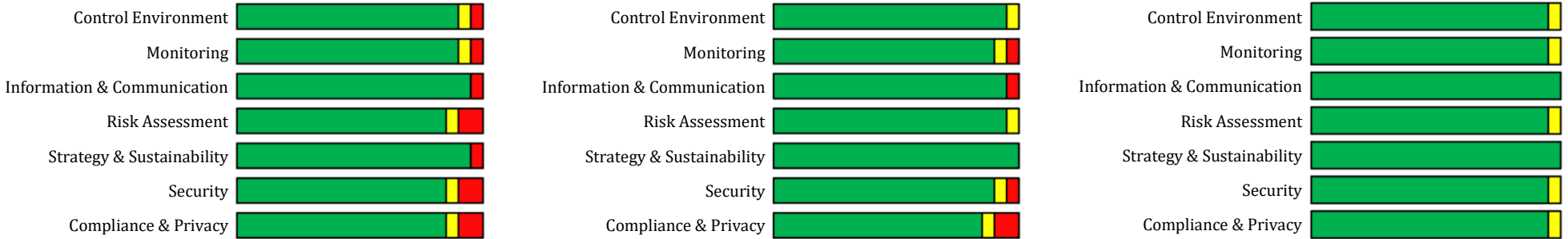
Fully Implemented "Essential" Recommendations During the Past Audit Period

Original Report Evaluation

Previous Audit Period Evaluation

Current Audit Period Evaluation

Telehealth Security and Compliance (Mar 2021)



■ Adequate Control ■ Significant Control Issue(s) ■ Essential Control Issue(s)

Audit Activity Report

Scheduled Audits

Completed Audits Of:

- University Relations and University Services – Vice President Transition Review
- Bell Museum
- I-9 Temporary Process Compliance
- Department of Microbiology and Immunology
- Department of Civil, Environmental, and Geo-Engineering
- The Hormel Institute
- UMD Dining Services
- Institute on the Environment

Began/Continued Audits Of:

- Boynton Health Services
- OIT Server Administration
- UMD Athletics
- Global Programs and Strategy Alliance Transition Review
- Intercollegiate Athletics Ticket Office
- Aerospace Engineering and Mechanics
- eConsent
- NXT GEN MED
- President – Transition Review

Investigations

- Performed investigative work on three issues in accordance with the University Policy on Reporting and Addressing Concerns of Misconduct.

Special Projects

- Provided advisory services related to University payroll exception testing.
- Provided technology advisory services in several areas including: identity and access management, data center management, vendor management, logging and monitoring, and information security and compliance.

Other Audit Activities

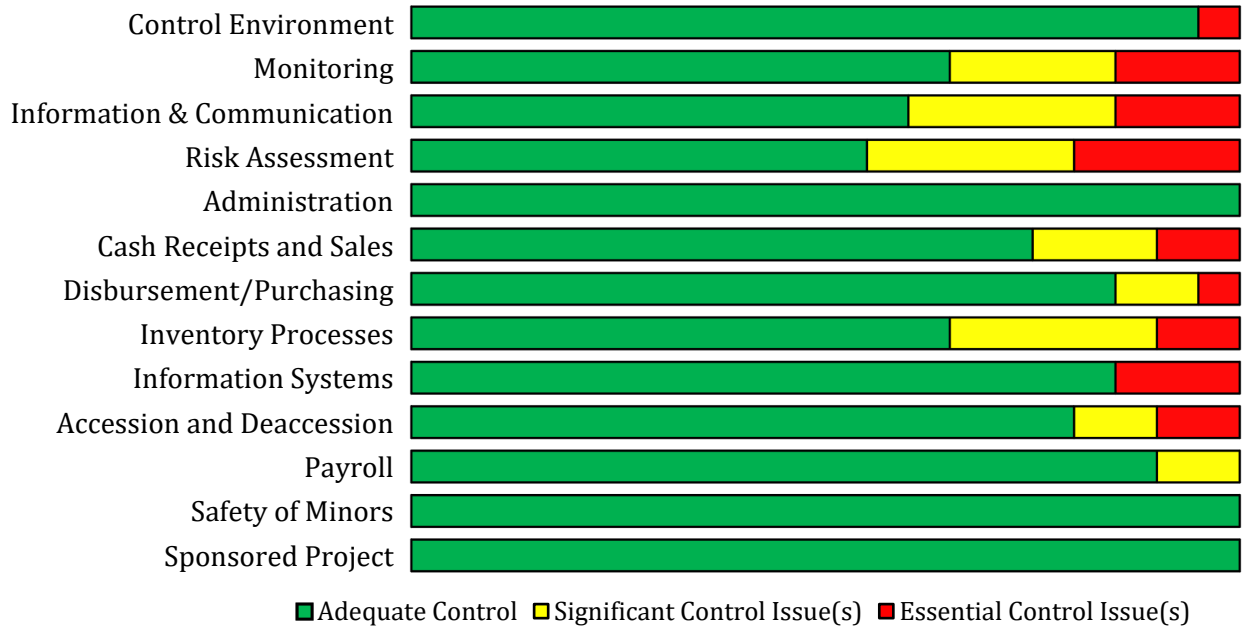
Participated in the following:

- President's Cabinet
- Senior Leadership Group
- President's Policy Committee
- Policy Advisory Committee
- Board of Regents Policy Committee
- Executive Compliance Oversight Committee
- Institutional Conflict of Interest Committee
- IT Leadership Committees
- HRPP Advisory Committee
- Research Integrity and Safety Collaborative

- Diversity Community of Practice
- PEAK Advisory Council
- University of Minnesota Foundation Audit Committee
- Metropolitan Council Audit Committee
- Association of College and University Auditors (ACUA) Committee on Athletics
- Associate Vice President for Research Integrity and Compliance Search Committee
- Enterprise Risk Management Task Force

Audit Reports Issued Since February 2023

Bell Museum Control Evaluation



Report Number:	2317	Issue Date:	April 2023
# of Essential Recs:	12	Total # of Recs:	27
Overall Assessment:	Adequate	Adequacy of MAP:	Good

The Bell Museum is Minnesota’s official natural history museum, established by the legislature in 1872 and held in trust by the University of Minnesota. As established by state mandate, the Bell is a state repository for scientific collections. These collections contain over one million specimens that represent every county in Minnesota and various locales around the globe. The new Bell Museum opened in 2019 on the St. Paul campus. The Bell demonstrates a strong commitment to its members and the community and continues to move forward with its mission, despite major hurdles during the new museum’s opening years due to the COVID-19 pandemic. Bell is also working to complete a strategic plan to further their impact in the community and address key museum risks while also staying attentive to their established control environment and compliance risks. However, Bell’s inventory procedures, information systems and some financial management processes warrant attention to ensure appropriate internal controls are in place, risks are mitigated, and monitoring is enhanced. Some of the inventory, facility, and IT issues likely stem from staffing and resource constraints.

I-9 Temporary Process Compliance

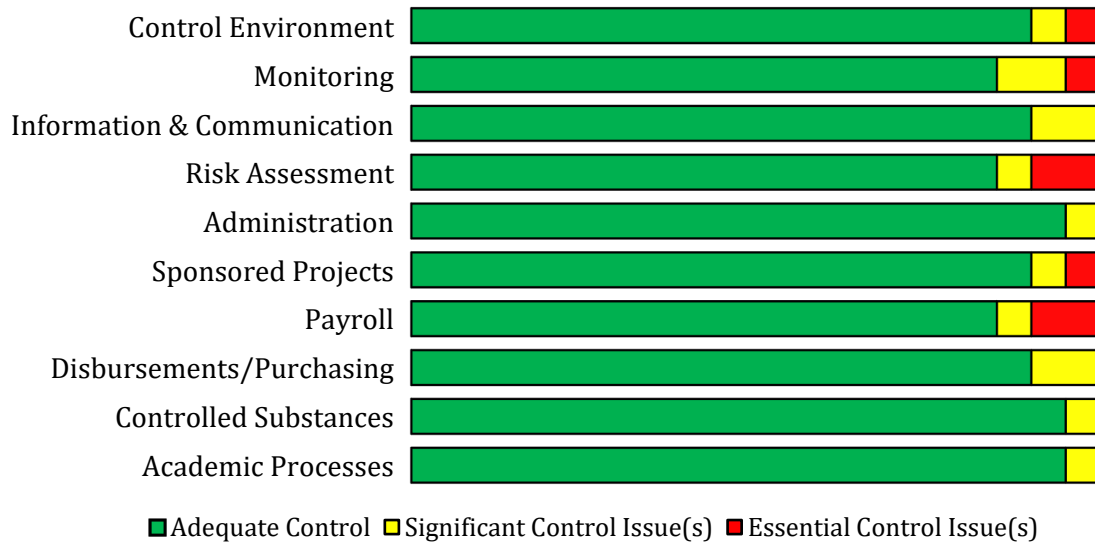
Given the limited scope of this process audit a control evaluation chart was not developed.

Report Number:	2318	Issue Date:	April 2023
# of Essential Recs:	2	Total # of Recs:	2
Overall Assessment:	Needs Improvement	Adequacy of MAP:	Good

When a new employee starts, Federal regulations require work eligibility to be confirmed through the I-9 process. University policy requires this process to be completed on or before their first day of work, which is normally completed in person. However, in the early stages of the COVID-19 pandemic (March 2020) the Federal government announced a temporary policy that included flexible guidance for I-9 completions. This guidance allowed for the use of expired identification documents and the remote inspection of documents. However, this did not apply to employees still physically present at an employer's work location during the pandemic, and employers were expected to physically obtain, inspect, and retain documents within three business days once "normal operations" resumed. The use of expired documents was allowed until April 30, 2022, and then it was expected unexpired documents would be reviewed by July 31, 2022. On April 1, 2021, the Federal government stated those who went through the temporary process but had since physically returned to work on a "regular, consistent, or predictable basis" were expected to provide documents in person; however, this was not clearly defined.

COVID-19 was a tumultuous time and I-9 completion proved challenging due to the large number of new University employees, varying work requirements and multiple work locations. While OHR did communicate the flexible Federal guidance, OHR did not institute clear University guidelines for units to follow nor did they enact monitoring processes during the flexible guidance period. It is unclear which units' HR staff physically obtained, inspected, and retained copies of documents within three business days once "normal operations" resumed, or whether employees who were always in-person had their documents inspected physically upon hiring as this was not tracked nor monitored by the University. At the start of our audit, 3% of University employees hired through a remote inspection still had not had their documents physically reviewed. OHR is now working to ensure all I-9s completed under the temporary relaxed provisions are being reviewed in person with valid documentation.

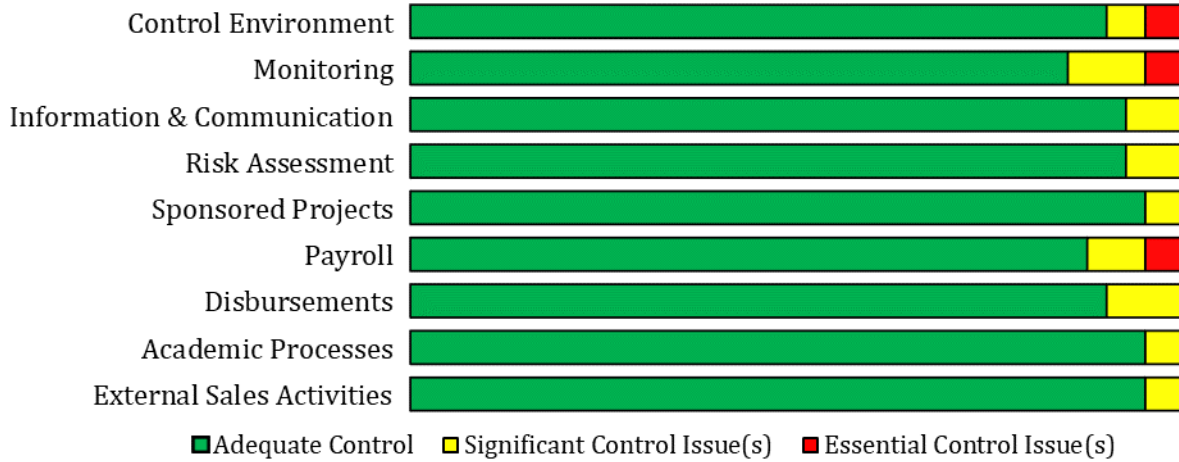
Microbiology and Immunology Control Evaluation



Report Number:	2319	Issue Date:	April 2023
# of Essential Recs:	3	Total # of Recs:	9
Overall Assessment:	Good	Adequacy of MAP:	Good

Founded in 1918, the Department of Microbiology and Immunology is an academic department within the Medical School of the University, focused on the study of microorganisms, the human immune system, and how they interact. The department is known for its innovative research in areas such as virology, bacteriology, immunology, and infectious diseases. It also has a strong commitment to training the next generation of scientists and healthcare professionals, and offers graduate and postdoctoral training programs, as well as undergraduate courses in these areas. The Department of Microbiology and Immunology has developed a control environment and a system of internal control that addresses most major business and compliance risks. However, some HR, financial, and operational management processes warrant attention. Recommendations considered essential include improving new hire I-9 confirmation and background check processes, and ensuring sponsor spending meets regulations and University policies.

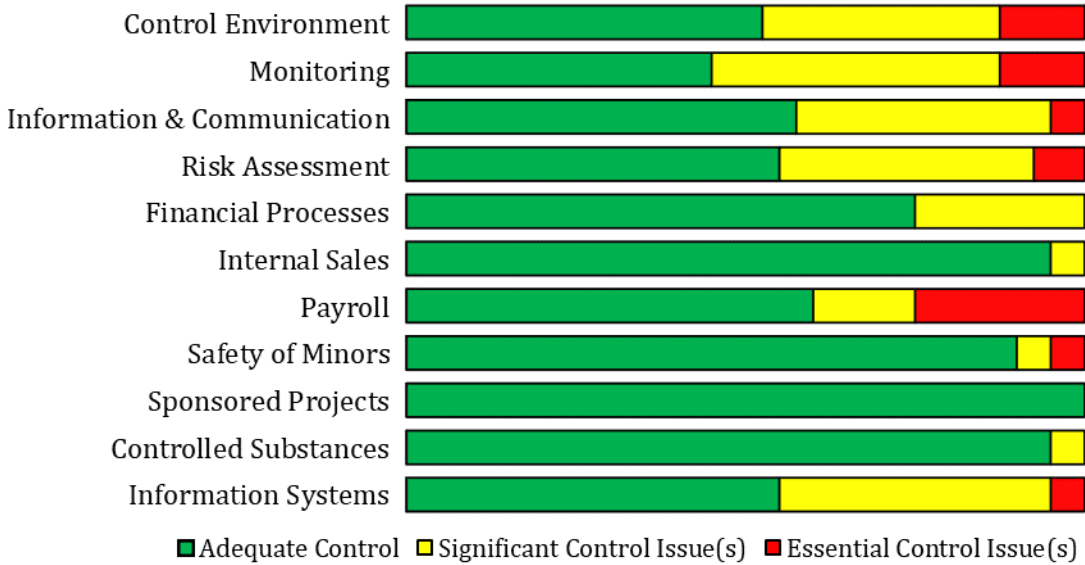
Civil, Environmental & Geo-Engineering Control Evaluation



Report Number:	2320	Issue Date:	May 2023
# of Essential Recs:	1	Total # of Recs:	8
Overall Assessment:	Good	Adequacy of MAP:	Good

Civil, Environmental, and Geo- Engineering (CEGE) is a department within the College of Science and Engineering (CSE). The department offers specializations in five broad areas: Environment, Geomechanics, Structures, Transportation and Water Resources. CEGE offers programs for undergraduate, Master of Science (M.S.), Master of Engineering (M.E.) and Ph.D. CEGE has several research facilities including faculty laboratories which provide research opportunities in at least eight different research areas. The Multi-Axial Subassemblage Testing (MAST) Laboratory is the largest test system of its kind in the world and provides a powerful tool for investigating the effects of earthquakes, hurricanes, and other extreme events on large structural components up to several stories tall. CEGE has developed a control environment and a system of internal control that addresses most major business and compliance risks. While only one recommendation was identified as essential, related to I-9s, other areas warrant attention including payroll processes, purchasing methods and monitoring, scholarships and fellowships, and reconciliation of external sales.

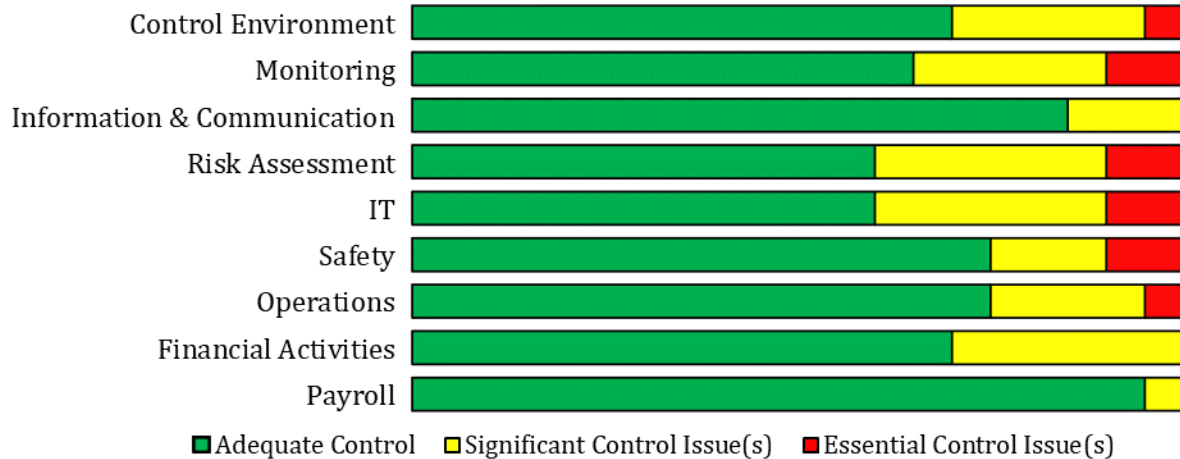
The Hormel Institute Control Evaluation



Report Number:	2321	Issue Date:	May 2023
# of Essential Recs:	7	Total # of Recs:	37
Overall Assessment:	Adequate	Adequacy of MAP:	Good

The Hormel Institute (HI), located in Austin, Minnesota, is a biomedical research department within the Office of the Vice President for Research (OVPR). HI was established in 1942 by an agreement between the Regents of the University of Minnesota and the Hormel Foundation to support initiatives that directly benefit the Austin community. HI collaborates with various research partners, including UMN's Masonic Cancer Center, Mayo Clinic, and many other leading research centers worldwide. Over the next few years, the Institute is poised to broaden its impact through innovative, world class research to improve human health. The Hormel Institute has developed a control environment and a system of internal control that adequately addresses most major business, compliance, and information technology risks, with the exception of payroll where we identified several errors and process gaps. While most of these issues occurred under previous HR and payroll management, additional oversight of these processes is needed. Other issues identified as "essential" include the need to establish an IT backup strategy and improving safety of minors' policy compliance.

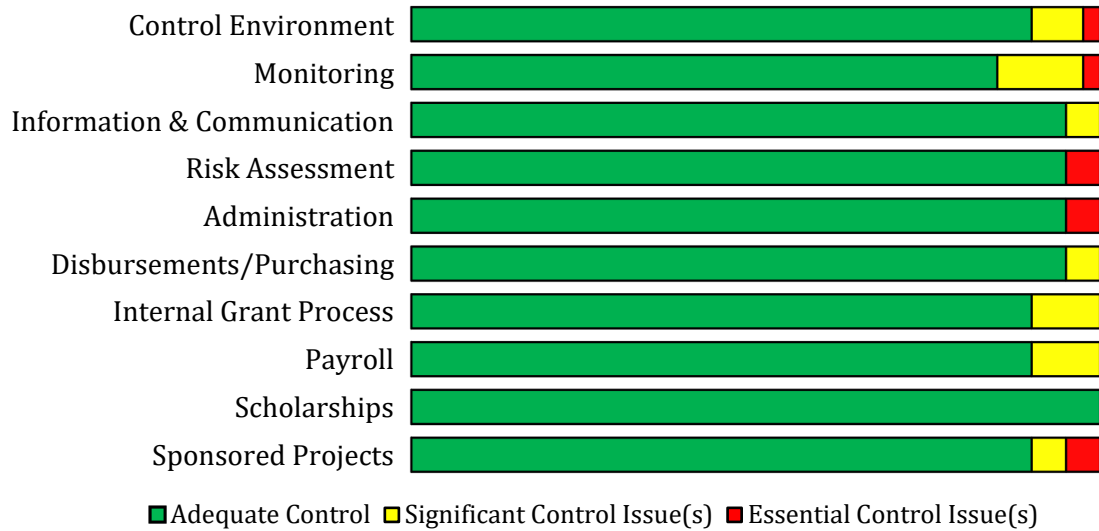
UMD Dining Services Control Evaluation



Report Number:	2322	Issue Date:	May 2023
# of Essential Recs:	6	Total # of Recs:	34
Overall Assessment:	Adequate	Adequacy of MAP:	Good

Dining Services serves UMD students, employees, and departments as well as the general public. Dining Services venues include the Superior Dining Center, Northern Shores Coffee Shop, Kirby Plaza Food Court, and The Grind coffee kiosk. Additionally, Fresh Leaf Catering provides catering services for meetings, conferences, weddings, etc. for UMD/internal and external customers. In addition to its dining operations, Dining Services manages the food vending machines on the UMD campus. Dining Services has a control environment and a system of internal control that adequately addresses most major business, compliance, and information technology risks. Many of the issues identified in the report at least in part stem from informal processes or process gaps that led to inconsistent practices and/or noncompliance with University policy, regulatory requirements, internal procedures, and/or best practices. While there is opportunity for Dining Services to implement more formal processes and documentation to reduce risk, the areas of noncompliance have not resulted in any known major issues. IT risks present the greatest challenge to Dining Services achieving their objectives as Dining Services increasingly relies on technology to support its operations and there is no central oversight of its IT function by an IT professional.

Institute on the Environment Control Evaluation



Report Number:	2323	Issue Date:	May 2023
# of Essential Recs:	2	Total # of Recs:	7
Overall Assessment:	Good	Adequacy of MAP:	Good

The Institute on the Environment (IonE), established in 2008, is a center within the Office of the Vice President for Research (OVPR). IonE’s mission is to lead the way toward a future in which people and the environment prosper together. IonE pursues research-based solutions to the biggest challenges of the 21st century related to climate adaptation, energy, food and land use, freshwater, urban resilience, whole systems and more. IonE provides leadership and education programs for faculty, students and staff and coordinates the UMTC undergraduate sustainability studies minor. In addition, IonE’s grants provide support for people and projects across the University of Minnesota system. IonE’s Mini grants are designed to support and spark collaborative projects focused on environmental and sustainability issues across the University of Minnesota five-campus system, Extension, and outreach centers. IonE has developed a control environment and a system of internal control that addresses most major business and compliance risks. While only two recommendations were identified as essential, related to sponsored projects and sponsorships, other areas requiring attention include management of sponsored projects, grants, disbursements, and payroll processes.

Transition Review Reports Issued Since February 2023

Due to the targeted scope of these audits no control evaluation charts are developed.

University Relations and University Services - VP

Report Number:	2316	Issue Date:	March 2023
# of Essential Recs:	0	Total # of Recs:	0
Overall Assessment:	Good	Adequacy of MAP:	NA

The activities of the former Vice President reflected a prudent use of University resources and thoroughness in the necessary administrative functions required for a smooth transition for the incoming Vice President and Interim Vice President. Interviews with core staff members, as well as a review of HR and financial data, noted no new/increased deferred compensation agreements or inappropriate spending. Administratively, all expense reports, vacation leaves, and Reports of External Professional Activities submissions of direct reports have been completed and approved. Additionally, all systems and building access have been removed. No report level issues were identified.

SNAP Review Summary

SNAP reviews are highly focused reviews conducted on a single University process or activity. These reviews are designed to be completed quickly and often leverage data analytics to minimize unit disruptions. They are intended to provide prompt results to business process owners so that potential problems can be addressed prior to formal audit reviews. The following is a summary of the SNAP review we conducted during this reporting period.

Unreconciled Stale Checks

This SNAP review focused on the process for unreconciled stale paper checks and stale electronic fund transfers (EFTs). These stale checks and EFTs are payments made by the University that are outstanding and/or have expired via Wells Fargo Bank or US Bank.

Management Remediation Plans that Involve PEAK

The following table includes recommendations and risks identified in Internal Audit reports for which management stated would be resolved at least in part through the PEAK Initiative.

Audit	Report Date	Summary of the Issue	Management Response	Function Area	Recommendation Rating	Status of Essential Recommendation
UMD Human Resources (UMD HR)	August 2021	Human resources' roles and responsibilities are not clearly defined and documented to ensure understanding, efficiency, and consistency.	UMD HR plans to assess the feasibility of a structural plan pending the results of PEAK.	Human Resources	Essential	Not Implemented
		There are opportunities to improve the efficiency and consistency of I-9 processing on the UMD campus.	At UMD, I-9 processing is the responsibility of the hiring unit and not UMD HR, which is neither staffed nor has the resources to process I-9s centrally. UMD HR plans to review I-9 processes for the campus alongside the results of PEAK.	Human Resources	Significant	N/A
Employee Visa and Immigration Support Collaborative Assessment	November 2021	The Collaborative Assessment report identified risks related to strategy, hiring, and visa processing.	Senior management plans to establish a task force comprising representatives from all units with visa-related duties to review the collaborative assessment report and the University's visa support processes holistically. This work is expected to be carried out as part of the broader PEAK initiative.	Human Resources	N/A - this Collaborative Assessment identified Medium and Low risk areas for improvement, but not as recommendations	N/A
UMD Information Technology Systems and Services (ITSS)	February 2023	A comprehensive evaluation of IT staffing and support services for the UMD campus has not been performed nor initiated by UMD leadership, which is likely resulting in inefficiencies and increased noncompliance risks.	ITSS plans to work with UMD leadership to comprehensively evaluate the current IT support structure for the campus. This review will be coordinated with the work being done as part of the broader PEAK initiative.	IT	Significant	N/A
UMD Dining Services	May 2023	Multiple units perform financial duties for Dining Services, and Dining Services' oversight of these activities is limited, which presents effectiveness and efficiency concerns.	Dining Services plans to evaluate its financial support model after the processes being addressed as part of PEAK are implemented.	Finance	Significant	N/A
		Dining Services IT support model involves various UMD units and responsibilities have not been formally defined. Additionally, there is no central oversight of Dining Services IT function by an IT professional.	Dining Services plans to work with ITSS to identify a lead IT support person. This new IT support structure will be determined, at least in part, through the changes implemented as part of PEAK.	IT	Significant	N/A