

# Audits, Controls, Compliance, and Difficult Situations

*ECU Chairs and Administrators Orientation*

**Office of Internal Audit and Management Advisory Services**

**Wayne Poole, Chief Audit Officer**

# *Agenda...*

- Decentralized regulatory compliance structure
- Handling complaints
- Internal Audit's Role and Services
- Common Situations that need your vigilance

# *But first...*



# *ECU, UNC, State, and federal requirements*

<https://policy.ecu.edu/>

Rapidly evolving policy and legal landscape



# *Multiple Compliance Offices*

*Together, the leaders comprise the Regulatory Compliance Committee*

<https://compliance.ecu.edu/>

- Healthcare Compliance (and HIPAA)
- Research Compliance
- Title IX, Title VII, Protected Class Issues (POSO)
- Athletics Compliance
- IT and Information Security

Office of University Counsel and Internal Audit provide advice to all of these, and to “front line” management

# *Handling of complaints*

Different offices with expertise and jurisdiction, per *University Investigative Responsibilities Regulation*

- Fraud, waste, abuse, or misuse (Internal Audit)
- Discrimination, harassment, sexual misconduct (People Operations, Success, and Opportunity, “POSO”)
- Research misconduct (Office of Research Integrity and Compliance)
- HIPAA (Office of Institutional Integrity)
- Significant policy non-compliance (depends...)

Administrators should reach out to applicable offices for assistance and not investigate matters themselves

# *Office of Internal Audit and Management Advisory Services*

- Independent Function reporting to the Chancellor and BOT
- Provide assurance, advice, and insight
- **Partner** with Management
  - Risk Management
  - Governance
  - Internal Controls

# *The Role of Internal Audit*

- **Audits** – financial, compliance, operations
  - Internal controls, efficiency, resources
- **Investigations** – potential fraud, waste, abuse, policy concerns (we manage the ECU “hotline” for reporting such issues)
- **Consultations** – advise leaders on process, controls, policy interpretation, etc.

**We desire to be your partner!**



# *As a chair or administrator...*

## *I have to deal with WHAT?!?!*

- Protecting ECU's resources – including reputation
- Your unit's expenses – travel, Pcard, other
- Employee reporting of work and leave time
- Different rules for different folks
  - SHRA, EHRA, Faculty, Exempt, Non-Exempt
- Telework/Flex Work Arrangements

**“Trust” is not an internal control**

*As a chair or administrator...*

*I have to deal with WHAT?!?!*

- Conflicts of Interest and Commitment; External professional activities (EHRA employees and faculty members)
- SHRA, CSS employees' secondary employment
- Use of ECU resources for personal gain – time, space, equipment, funds, email
- Exploitation of students for personal gain

*As a chair or administrator...*

*I have to deal with WHAT?!?!*

- Employees acting without appropriate authority – signatures, decisions, etc.
- Unit assets/inventory
- University data and information security
- Employee Exit procedures – return of assets, removal of access, etc.

# *We are Here to Serve You*

Questions, concerns, or advice?

<http://audit.ecu.edu>

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