



TO: The Chair and Members
Compliance, Audit, Risk Management and Legal Affairs Committee

Chancellor Franklin D. Gilliam, Jr.

FROM: Office of General Counsel

DATE: September 6, 2019

RE: Proposed CARL Committee Work Plan for 2019-20

CC: Dr. Dana Dunn, Provost and Executive Vice Chancellor
Charles Maimone, Vice Chancellor for Business Affairs
Dr. Julia Jackson-Newsom, Associate Vice Chancellor for Strategy and Policy
Waiyi Tse, Chief of Staff
Don Skeen, Director of Internal Audit
Kelly Harris, Associate Chief of Staff and Assistant Secretary to the Board of Trustees

I. Purpose

The Purpose of this memorandum is twofold: First, to provide you with the Proposed Compliance, Audit, Risk Management and Legal Affairs Committee (CARL) Work Plan for 2019-2020 and second, to summarize the work of the CARL Committee from the 2018-2019 academic year. This year represents the third year of the Compliance, Audit, Risk Management and Legal Affairs Committee (CARL) and as such the third Proposed CARL Work Plan.

II. CARL Committee Work Plan 2018-2019 Academic Year

The CARL Committee completed 90% of its 2018-2019 Work Plan. The 2018-2019 Work Plan included: (1) a review of the Information Technology Security Plan; (2) an understanding of the University Risk Matrix and categorization of those risks as required by the Board of Governors; (3) Review of NCAA compliance requirements and efforts; and (4) the review and acceptance of the annual audit. All of these activities were accomplished.

In addition, University officials prepared an update on the Public Records Act for the Committee but the staff did not make a formal presentation. The staff is not proposing that a public records presentation be part of the 2019-2020 work plan.

III. CARL Committee Work Plan 2019-2020 Academic Year

The CARL Committee Liaisons, in collaboration with the Chancellor's Office, have developed a proposed Work Plan for the Committee's review and approval. The proposed work plan includes discussion of annual audit requirements and approvals as well as risk management, compliance and NCAA related matters. Attached is the "UNCG Board of Trustees CARL Committee Work Plan 2019 – 2020," which outlines the proposed topics for each of the BOT meetings. The proposed Work Plan is not intended to prohibit action on other items that the Chancellor or Committee members wish for consideration, but to establish priorities and plans for the academic year.

Specifically, this year's proposed Work Plan will review the following:

1. The September meeting will include a review of the Work Plan, the regular audit review (a summary of 2018-2019 and 2019-2020 audit plans), the status of any internal or external audits and the disclosure of certification letters. An update on the University's compliance efforts, and an assessment of University risks will also be provided at this meeting.
2. The November meeting will include a regular audit review, a presentation regarding political activity and First Amendment Freedoms and Obligations, an annual report on information technology security, and any updates regarding Board of Governor's policies and Federal or State legislative and or regulatory actions.
3. The April meeting will include the audit review, to include reports of internal and external audits. It will also provide you with a compliance update and work plan. The 2020-2021 Internal Audit Plan will be proposed at this meeting.

IV. Conclusion

The proposed CARL Committee Work Plan represents the recommendations of the University regarding the Committee's oversight responsibilities related to audit, risk management, compliance, legal and ethical functions of the University. The Work Plan includes specific topics for consideration by the Committee and where necessary seeks approvals of the Committee. Moreover, the Work Plan includes opportunity for briefing the Committee on federal and state legislative and regulatory updates, as well as any changes in relevant policies of the Board of Governors.

Attachment