



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

Chancellor Franklin D. Gilliam, Jr.

FROM: CARL Committee Liaisons
Jerry Blakemore, General Counsel
Julia Jackson-Newsom, Associate Vice Chancellor for Strategy and Policy
Bob Shea, Vice Chancellor for Finance and Administration
Don Skeen, Director of Internal Audit

CC: Jim Coleman, Provost and Executive Vice Chancellor
Waiyi Tse, Chief of Staff
Kelly Harris, Associate Chief of Staff and Assistant Secretary to the Board of Trustees

DATE: September 22, 2020

RE: Proposed CARL Committee Work Plan for 2020-21

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 2020-21 and second, to summarize the work of the CARL Committee from the 2019-20 academic year. The first meeting of the Carl Committee was held in the spring of 2017 and the first CARL Committee Work Plan was approved in the fall of 2017. Pursuant to this tradition, we are presenting the 2020-21 CARL Committee Work Plan for approval.

II. Summary of CARL Committee Work Plan 2019-2020 Academic Year

The CARL Committee completed 90% of its 2019-2020 Work Plan. The 2019-2020 Work Plan included: (1) discussions of annual audit requirements and approvals; (2) institutional risk management and compliance briefings and NCAA related matters; (3) a presentation regarding Political Activity and First Amendment Freedoms and Obligations; and (4) the review and acceptance of the annual audit. Due to the COVID-19 circumstances and cancelling the March Committee meeting, the Committee agreed to suspend or postpone review of the following items:

NCAA Compliance requirements, the Institutional Risk Management Update and the Campus Safety presentation.

III. CARL Committee Work Plan 2020-2021 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, risk management, compliance and NCAA related matters, and COVID-19 briefings. Attached is the "UNCG Board of Trustees CARL Committee Work Plan 2020 – 2021," 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 includes the following:

1. The September meeting will include a review of the Work Plan, the regular audit review (a summary of 2019-2020 and 2020-2021 audit plans), the status of any internal or external audits and the disclosure of certification letters. A briefing will be provided on the impact of COVID-19 on the University and specifically on Information Technology's instructional obligations and infrastructure. A financial risk assessment and the use of CARES Act funds will also be included.
2. The December meeting will include a regular audit review, an annual report on information technology security, an update on the status of the implementation the new Title IX rule, the annual institutional risk management update, and a COVID-19 briefing.
3. The March meeting will include the audit review, to include reports of internal and external audits. It will also provide you with an NCAA compliance review, a campus safety presentation, and a COVID-19 briefing. The 2020-2021 Internal Audit Plan will be proposed at this meeting.

IV. Conclusion

The proposed CARL Committee Work Plan enables the Committee to assist the Board in fulfilling its oversight and advisory 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 required, seeks approvals of the Committee. Moreover, the Work Plan allows for opportunities 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 on an ad hoc basis during the course of the academic year.

Attachment

September 22, 2020, 9:45 AM	December 1, 2020, 9:45 AM	March 16, 2021, 9:45 AM
Discussion Items:	Discussion Items:	Discussion Items:
<ul style="list-style-type: none"> ● CARL-2020-21 Committee Work Plan ● CARL-Audit Review <ul style="list-style-type: none"> ○ Summary of Internal and External Audits ● CARL-COVID-19 <ul style="list-style-type: none"> ○ Briefing ○ IT Instructional and Infrastructure Impact ○ Financial Risk Assessment and Use of CARES Act Funds 	<ul style="list-style-type: none"> ● CARL-Audit Review <ul style="list-style-type: none"> ○ Summary of Internal and External Audits ● CARL-Information Technology Report ● CARL-Status of Implementation of New Title IX Rule ● CARL-Institutional Risk Management Annual Update ● CARL-COVID-19 Briefing 	<ul style="list-style-type: none"> ● CARL-Audit Review <ul style="list-style-type: none"> ○ Summary of Internal or External Audits ● CARL-NCAA Compliance Review ● CARL-UNCG Campus Safety Presentation ● CARL-COVID-19 Briefing
Action Items:	Action Items:	Action Items:
<ul style="list-style-type: none"> ● CARL-Adoption of 2020-21 CARL Committee Work Plan 		<ul style="list-style-type: none"> ● CARL-Internal Audit Plans for 2021-2022

<p>Information Items:</p> <ul style="list-style-type: none">• CARL- Supplementary Documents Provided to The System Office	<p>Information Items:</p>	<p>Information Items:</p>
<p>Closed Session Items:</p>	<p>Closed Session Items:</p>	<p>Closed Session Items:</p>
<p><i>NOTE: Any updates regarding Board of Governor's Policy and/or Federal and State legislation will be reported on an ad hoc basis during the course of the academic year.</i></p>		