
THE GEORGE
WASHINGTON
UNIVERSITY

WASHINGTON, DC

Minimizing Risk, Maximizing Impact: New Approaches to Compliance and Internal Audit Partnerships

Presenters



Ashley Fountaine, George Washington
University, Director of Ethics and
Compliance

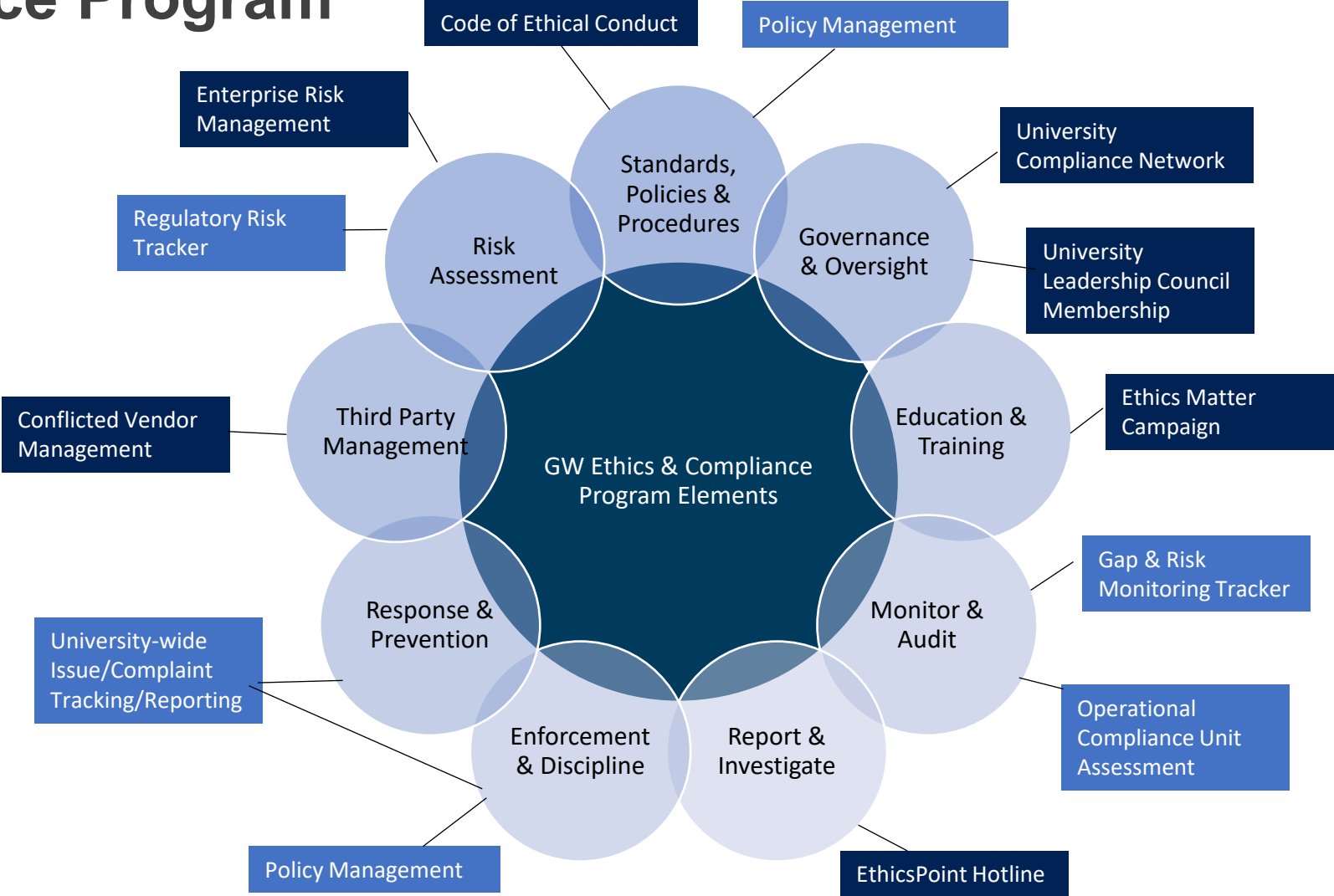


John Kiss, BDO Risk and
Internal Audit Services Director

Session Objectives

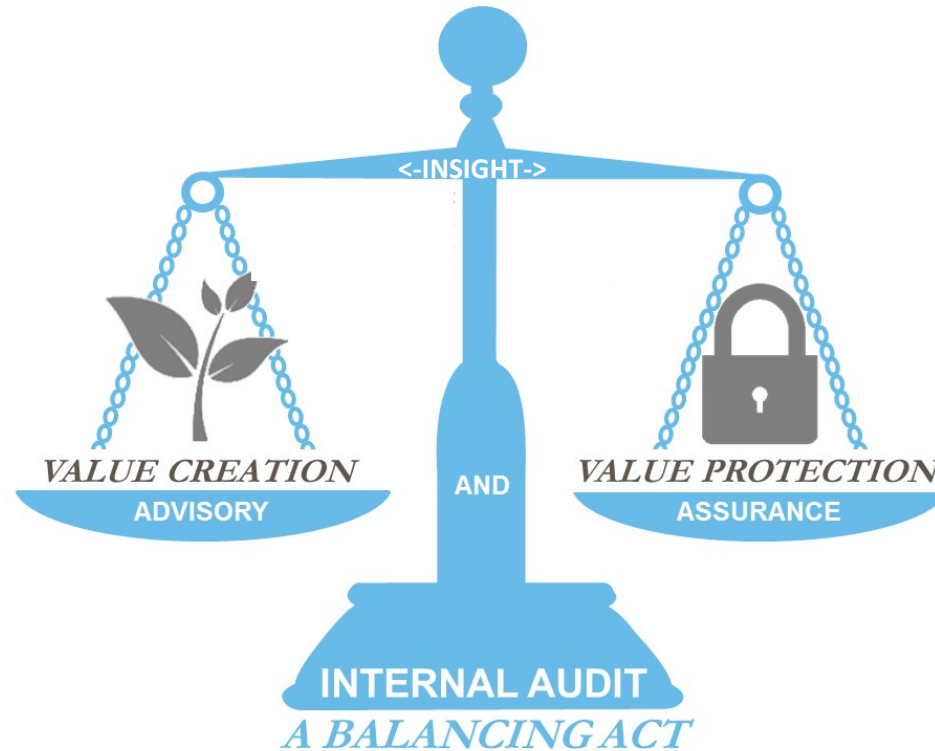
- Provide tools and resources for effective compliance risk tracking and internal audit collaboration.
- Identify areas of emerging compliance risk and provide examples of how compliance and internal audit partnered together in these areas for enhanced risk management.
- Facilitate a discussion around current and evolving practices in compliance and internal audit partnerships, providing opportunity for participants to engage and share.

Compliance Program



Internal Audit Program

*Internal Audit's Mission: "to enhance and protect organizational value by providing risk-based and objective **assurance**, advice, and insight."*

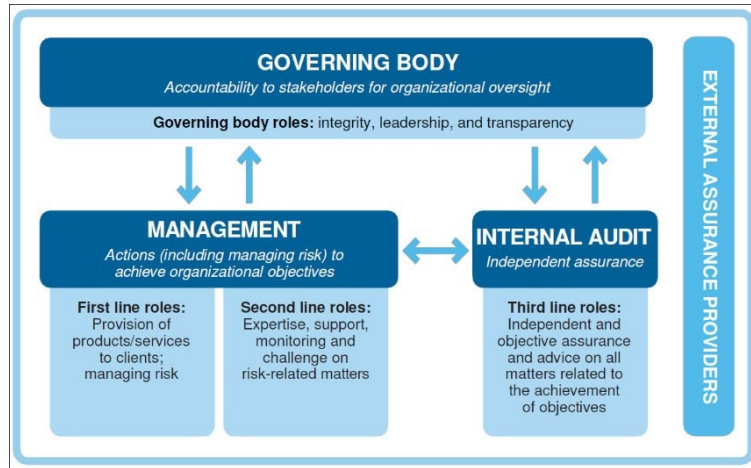


Polling Question #1

At my institution Compliance and Internal Audit:

- (a) Report to the same unit
- (b) Report separately
- (c) We have an internal audit function?

Risk and Compliance at GW



IIA Three Lines Model



Polling Question #2

On average, how frequently does your compliance and internal audit function meet during the year?

- (a) Once a year
- (b) Quarterly
- (c) Monthly
- (d) Weekly
- (e) We have an internal audit function?

Communication

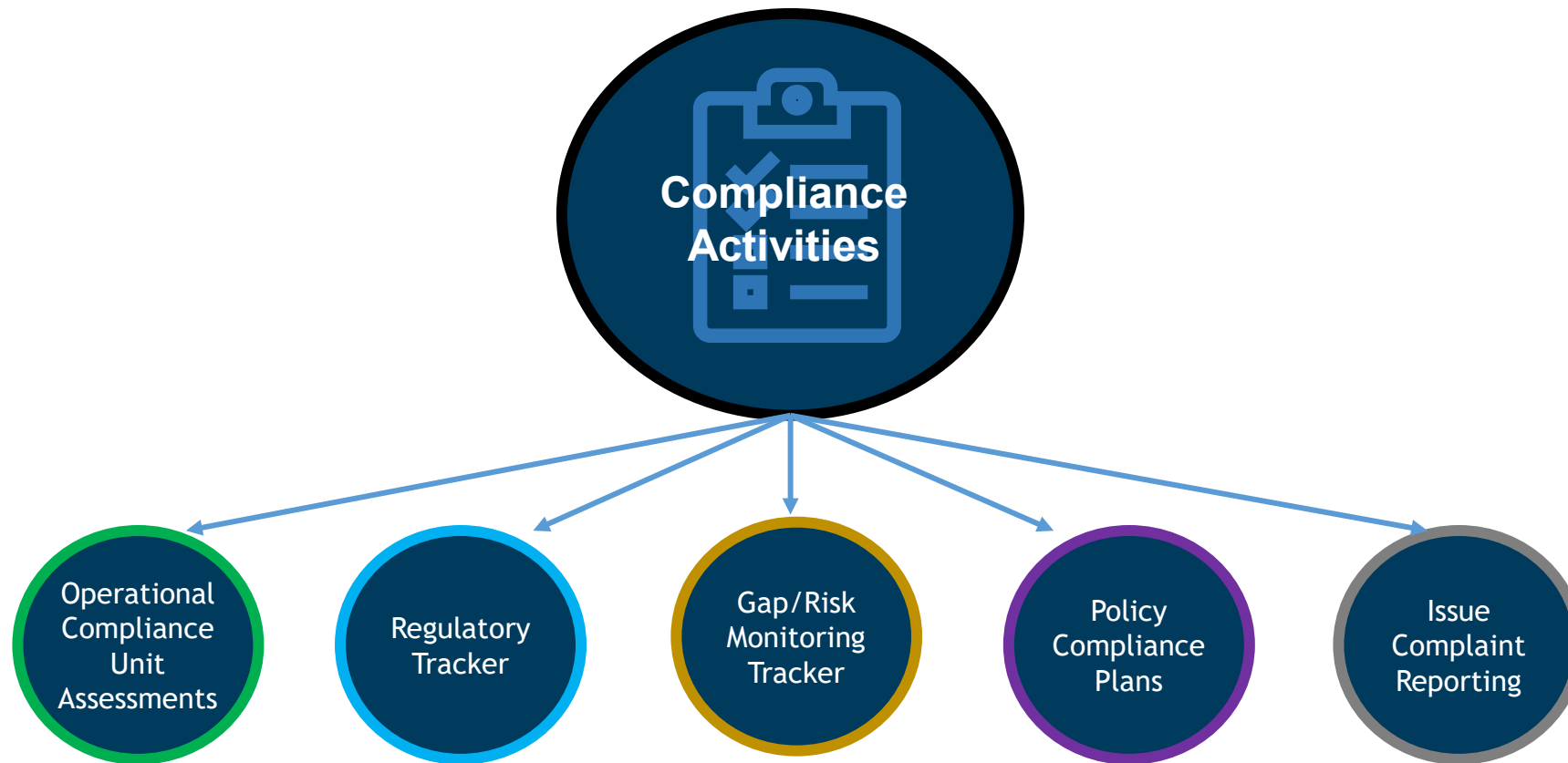
Fundamental Focus: Collaboration and coordination across Compliance and Internal Audit functions will benefit the university's ongoing risk management efforts and support institutional success.



Working Together Virtuous Cycle



Compliance Program Elements



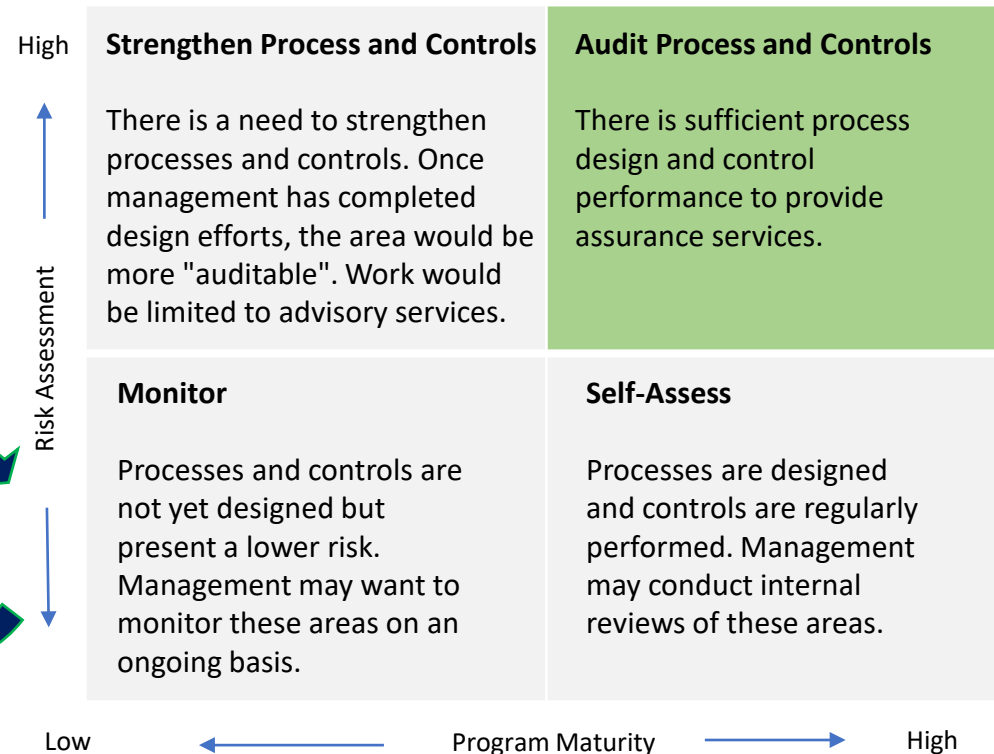
Operational Compliance Unit Assessment

Compliance Program Maturity Assessment

| UNDERDEVELOPED | DEFINING | ADAPTING | MANAGING | OPTIMIZING |
|----------------------------------|--|---|---|--|
| Program is new or underdeveloped | Some program elements exist but are elementary | Program contains most key elements but with room to mature or expectation of external impacts requiring changes | Elements are considered effective and routine with little change expected | All program elements are high quality and consistent, program is routinely audited and monitored |



IA Assurance Risk Map



Regulatory Tracker

Compliance Regulatory Tracker

GW SharePoint Search this list

Office of Ethics, Compliance, and Privacy Public ☆ Not following

Home News Policy Contract Privacy Ethics Regulatory Tracker Report Calendar LU_Office Test Edit

+ New Edit in grid view Share Export Automate Integrate All Items

Regulatory Tracker ☆

| Office | Contacts | Points of Conta... | Regulation | Topic | Resource | Regulation Des... |
|---------------------------------------|---------------------|----------------------|---|-------------------------|---|---|
| P2P - Payables | Shearer, Shelley L | shellshearer@gwu.edu | 1099 K, Payment Card and Third Party Network Transactions | Tax | https://www.irs.gov/for-ms-pubs/about-form-1099-k | https://www.irs.gov/for-ms-pubs/about-form-1099-k |
| P2P - Payables | Shearer, Shelley L | shellshearer@gwu.edu | 1099 Misc, Miscellaneous Income/ 1099 NEC | Tax | https://www.irs.gov/for-ms-pubs/about-form-1099-misc | https://www.irs.gov/for-ms-pubs/about-form-1099-misc |
| P2P - Payables | Shearer, Shelley L | shellshearer@gwu.edu | 1099 R, Distributions from Pensions, Annuities, Retirement o... | Tax | https://www.irs.gov/for-ms-pubs/about-form-1099-r | https://www.irs.gov/for-ms-pubs/about-form-1099-r |
| OVR - Sponsored Projects | Lohr, Gina Michelle | glohr@gwu.edu | 31 USC §1352, Limitation on Use of Appropriated Funds | Research | https://www.govinfo.gov/app/details/USCODE-2010-title31/subtitle-chap13-subchapIII-sec1352 | This regulation restricts the use of federal funds to pay for efforts to influence a federal award and requires |
| OVR - Research POD, P2P - Procurement | Ginter, Donna | dginter@gwu.edu | 49 U.S.C. 40118, Fly America Act | Contracts & Procurement | https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america-act | Federal contractors and grantees flying to, from, between or within a country other than the U.S., where a portion of |



IA Assurance Scoping

THE GEORGE WASHINGTON UNIVERSITY WASHINGTON, DC

DATE: AUGUST 4, 2022
 TO: KATHLEEN FOX, AVP, UNIVERSITY RESILIENCE; JOHN PRINCIPE, DIRECTOR, HEALTH AND SAFETY
 CC: DORINDA TUCKER, AVP, ETHICS, COMPLIANCE, AND RISK
 FROM: GEORGE WASHINGTON UNIVERSITY INTERNAL AUDIT
 SUBJECT: PLANNING AND SCOPING MEMORANDUM – ENVIRONMENTAL HEALTH AND SAFETY AUDIT

Background

An audit in the area of GW's Environmental Health and Safety (EHS) has been identified in partnership with GW leadership and the Committee on Audit and Compliance in the FY2023 Internal Audit Plan. EHS is responsible for ensuring GW complies with occupational and environmental health, biological and chemical safety, and fire safety regulations.

Objectives

The primary focus of Internal Audit is to provide reasonable assurance that the GW's risk management, governance, and internal controls are well-designed and operating effectively. This audit was identified to evaluate processes and internal controls related to certain EHS programs to support GW's compliance with standards set forth in local and federal directives. Internal Audit will also assess the collaboration between EHS, Office of Research Integrity (ORI), and Facilities to test that roles and responsibilities are clearly defined, policies and procedures are maintained and executed, and required trainings are administered.

The following audit objectives were identified to provide assurance over internal control performance and support management's ongoing compliance monitoring efforts with local and federal regulations (e.g., OSHA) and broader enterprise risk management efforts:

- EHS has established and implements a fire safety program that is designed to protect the university community and comply with relevant regulations.
- EHS maintains safety measures to manage compliance with regulations related to community risks and exposures to asbestos and mold.
- EHS and ORI's partnership provides management over and monitors compliance with regulations for laboratory health and safety for protection of individuals, public health, and the environment.

Scope of Work

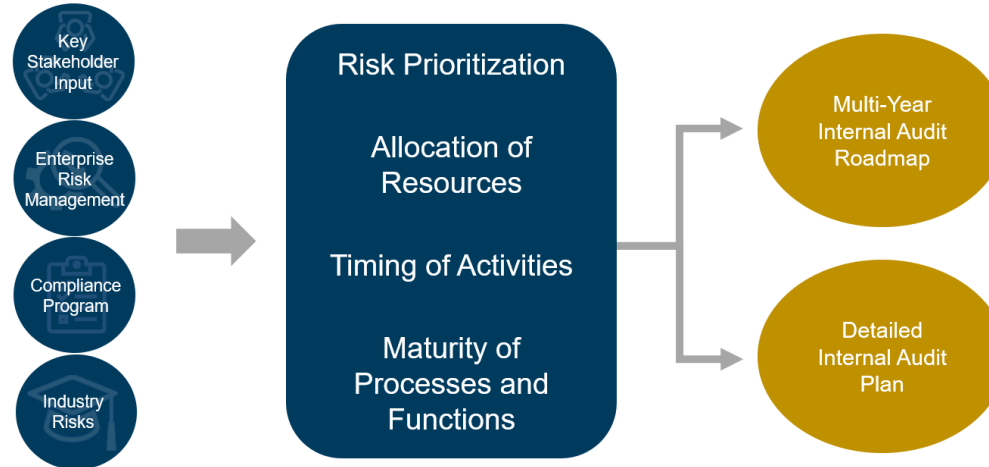
The scope of activities for this audit, includes the policies and procedures currently in place to determine the design and effectiveness of environmental health and safety programs. This audit will focus on providing assurance that the University has implemented processes and controls to manage compliance with OSHA, fire safety, biohazard removal, labeling, and personal protective equipment regulations.

Compliance Risk Monitoring

| Topic | Identified Gap/Risk | Action Plan | Resolution Date | Involved Unit(s) | Point(s) of Contact | How OECR Became Aware | OECR Monitoring Notes | Open/Closed |
|---------------|---|---|-----------------|------------------------------------|---------------------|-----------------------------------|-----------------------|-------------|
| Research | Need to perform NSPM-33 gap analysis and develop action plan for compliance | OVPR hired Huron to conduct the gap analysis and development of action plan for compliance. | Mar-23 | Athletics Treasury | Sheila Garrity | Operational Compliance Assessment | Various | Open |
| Campus Safety | Lack of centralized oversight of a Protection of Minors program | Compliance is facilitating a working group | July-23 | Student Affairs Human Resources | James Tate | Policy Management | Various | Open |
| IT | Compliance with FTC Safeguards Rule changes | IT documenting security program to show compliance with FTC rules | Jun-23 | IT | Brian Ensor | Internal Audit | Various | Open |



Internal Audit Risk Assessment and Plan Development



Gap/Risk Monitoring

Policy Compliance Plans

Policy Compliance Plans and Internal Audit Assurance

The screenshot shows the 'Find a Policy' page on the University of the George Washington website. The page features a search bar with the text 'Search by policy title keyword' and a 'Search' button. Below the search bar, there are six policy categories, each with a representative image and a link: 'A-Z Policy List', 'Academic & Student Life', 'Business Operations', 'Diversity, Equity & Access', 'Employment', and 'Facilities'. The page header includes the GW logo, 'Office of Ethics, Compliance, and Risk', and a 'Report a Concern' button. The navigation menu includes 'Ethics', 'Compliance', 'Reporting', 'Policies', 'Conflicts of Interest and Commitment', and 'About Us'.



The cover of the 'Internal Audit Report' features a photograph of a classical building with a dome. The text on the cover reads: 'Internal Audit Report', 'Third-Party System Risk Management and Continuity of Operations', and 'June 2022'. Below the date, it states 'Confidential – Internal Use only'.



The screenshot shows the 'Acquisition of Computer Hardware and Software' policy page. The page title is 'Acquisition of Computer Hardware and Software'. Below the title is a 'Policy Summary' section, which states: 'The George Washington University (hereinafter, "GW" or "the University") procures computer hardware and software to support University divisions and schools in support of academic and research missions. University divisions and schools are authorized to purchase computer hardware and software provided that (i) the purchases are coordinated with GW Information Technology ("GW IT"), (ii) undergo security risk assessments, (iii) are compatible with and not duplicative of existing Enterprise Systems and (iv) able to be supported on the university's network. This policy provides requirements and guidance to divisions and schools for acquiring university computer hardware and software.' Below the summary is a 'Who is Governed by this Policy' section, which lists 'Staff' and 'Faculty'. The 'Policy' section is titled 'I. Acquiring Enterprise Systems' and begins with 'Divisions or schools proposing to purchase computer hardware or software that constitutes an...'. The page header includes the GW logo, 'Office of Ethics, Compliance, and Risk', and a 'Report a Concern' button. The navigation menu includes 'Ethics', 'Compliance', 'Reporting', 'Policies', 'Conflicts of Interest and Commitment', and 'About Us'.

Issue Complaint Reporting

will review complaints of retaliation, and any attempted or actual retaliatory action covered under the policy may subject the violator to disciplinary action.

You can report a concern 24 hours a day, 7 days a week via EthicsPoint managed by the Office of Ethics, Compliance, and Risk. Reports submitted to EthicsPoint can be anonymous, if preferred.

[Report a Concern to EthicsPoint](#)

Other Reporting Avenues

The following is a list of additional reporting contacts and resources organized alphabetically by subject matter of complaint.

- **Accessibility:** The university is committed to making our physical and digital spaces accessible and usable to everyone, including people with disabilities. Barriers experienced that affects someone's ability to access GW facilities, services, websites, or other digital content should be [reported](#).
- **Bias Incident:** Students, faculty, and staff are encouraged to [report possible bias incidents](#).
- **Equal Employment Opportunity and Access:** The [Equal Employment Opportunity and Access office \(EEOA\)](#) provides consultative services and reporting mechanisms to assist staff with situations that involve allegations of unfair treatment, discrimination and affirmative action, as well as disability and religious accommodations.
- **Facilities Repair:** Maintenance or repair work needs can be submitted to the [FixIt ticket system](#).
- **Faculty Concerns and Grievances:** Faculty can submit reports to their department head, or, where applicable, head of other pertinent academic unit, Dean, or Faculty Affairs at facultyaffairs@gwu.edu or 202-994-1620. The process for filing a formal grievance is outlined in the [Faculty Code](#).
- **Grade Appeals:** Each school/college has a grade appeal process. Students should contact their dean's office for the process specific to their school/college.
- **HR Representative:** Reports can be submitted to an employee's [HR Business Partner](#).
- **Management:** Reports can be submitted to an employee's supervisor, department head, or, where applicable, head of other pertinent academic unit.
- **Privacy:** The GW Privacy Office provides online forms to report [data incidents](#) or [privacy concerns](#).
- **Research Misconduct:** Reports of observed, suspected, or apparent misconduct in research should be submitted to the [Research Integrity Officer](#).
- **Sexual Harassment:** The [Title IX Office](#) responds to reports of sexual harassment, sexual assault, stalking, and dating and domestic violence and provides supportive measures to individuals affected by these issues.
- **Student Behavior:** [Reports of alleged student misconduct](#) (including academic misconduct but excluding Title IX related matters - see below) can be submitted to the Office of Student Rights and Responsibilities.
- **Student Grievances:** [Grievance procedures](#) outline the channel for resolution of grievances of students who feel they have been discriminated against on the basis of protected characteristics.

If you are unsure what to do, let the Office of Ethics, Compliance, and Risk help you! For consultation or inquiry please [email the Office of Ethics, Compliance, and Risk](#) or call 202-994-3386.

Polling Question #3

In less than three words, describe a key emerging risk area that concerns you as a compliance professional.

Questions



fountainea@email.gwu.edu
Jkiss@bdo.com