UNIVERSITY OF OREGON

NOTICE OF PUBLIC MEETING

The Executive, Audit, and Governance Committee of the Board of Trustees of the University of Oregon will hold a public meeting on the date and at the location set forth below. The subject of the meeting will be a quarterly update from the Office of Internal Audit.

Video livestream information is available at: https://trustees.uoregon.edu/meetings. Meeting materials are available at: https://trustees.uoregon.edu/upcoming-meetings. If telephone conference, sign language for the deaf or hard of hearing, or accessibility accommodations are required, contact trustees@uoregon.edu at least 48 hours in advance of the posted meeting time. Please specify the sign language preference if applicable.

The meeting will occur as follows:

Monday, March 16 at 11:00 a.m. Pacific Time (Public Board Meeting)
Ford Alumni Center, Giustina Ballroom

Government issued identification or university identification will be required to access the Ford Alumni Center during the meeting.

Board of Trustees of the University of Oregon
Executive, Audit, and Governance Committee | Public Meeting
11:00a.m. | Monday, March 16, 2026
Giustina Ballroom | Ford Alumni Center | Eugene Campus

Convene
- Call to order, roll call

1. Creating a Flourishing Community: Enhancing Business Operations.
    1.1 Quarterly Internal Audit Update. Anta Coulibaly, Chief Auditor.

Meeting Adjourns

Agenda Item 1.1

Quarterly Internal Audit Update

Office of Internal Audit

Executive, Audit, and Governance Committee (EAGC) Report

March 2026

Report to the Board of Trustees of the University of Oregon

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EXECUTIVE SUMMARY

This report provides the EAGC with an update on the activities of the Office of Internal Audit (OIA) covering the period August 1, 2025, through February 27, 2026. Notable activities include:

- **Completed Projects**: We completed fiscal and administrative assessments within selected academic units. We also completed an advisory review of institutional space management.

- **Ongoing Projects:** Four engagements are currently in progress across Information Technology (IT), Financial Aid, Export Controls, and the Division of Global Engagement (DGE).

- **Corrective Action Plan Status**: We continue to monitor outstanding management action plans to support timely implementation.

- **Hotline Investigations**: We received 48 new allegations in calendar 2025: 46 through the hotline and two directly through OIA's email. 45 cases were closed, and 3 remain open.

COMPLETED PROJECTS

Assurance
We completed audit engagements in the School of Journalism and Communication and the College of Design. The assessments focused on financial stewardship, administrative oversight structures, and alignment with institutional policies.

Advisory
We conducted an advisory review of institutional space management to assess governance structure and space allocation processes. Recommendations were provided to strengthen oversight and data-informed planning.

PROJECTS IN PROGRESS

Four engagements are in active fieldwork, as outlined below:

Title	Assurance/Advisory	Status
IT Risk Assessment	Assurance	Fieldwork
Financial Aid Controls Assessment	Assurance	Fieldwork
Export Controls Review	Assurance	Planning
DGE Fiscal and Administrative Review	Assurance	Fieldwork

CORRECTIVE ACTION PLAN STATUS

We continued follow-up on management corrective action plans to support effective risk management. As of February 27, 2026, 32 recommendations were implemented, 25 were open or in progress, and none were past due.

HOTLINE SUMMARY

The University's Hotline continues to function as an accessible and structured mechanism for identifying and addressing allegations of fiscal misconduct and policy violations. Hotline activity increased modestly year-over-year. Seven cases were substantiated compared to six in Calendar Year (CY) 2025, reflecting overall stability in substantiation levels. A summary of hotline calls received in CY 2025 is provided below.

Office of Internal Audit Quarterly Report to
Board of Trustees, Executive, Audit, and Governance Committee

Reporting Sources	
Campus Direct to Internal Audit	2
3rd Party Hotline	46
Total	**48**

Resolution Status of Cases Reported		
Status	**Number of Cases**	**Percentage**
Cases Closed Without Action	9	19%
Substantiated	7	15%
Unsubstantiated	29	60%
Open	3	6%
Total	**48**	**100%**

INSTITUTIONAL COMPLAINT INTAKE AND OVERSIGHT (BOARD REQUEST)

Pursuant to the Board's request OIA compiled an overview of the University's complaint intake, investigation escalation, and reporting structures. The overview is appended to this report for the Board's reference.

ADMINISTRATIVE

One auditor position remains vacant and is currently in active recruitment. Interim workload adjustments have been implemented to maintain progress against the audit plan.

Office of Internal Audit Quarterly Report to
Board of Trustees, Executive, Audit, and Governance Committee   Page **3** of **5**

Executive, Audit, and Governance Committee Meeting Materials
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Appendix - Institutional Complaint Intake and Oversight

At the September 15, 2025, University of Oregon (UO) Board of Trustees Executive, Audit, and Governance Committee meeting, trustees reviewed the quarterly update from the Office of Internal Audit (OIA), including an update on the UO Hotline. Several trustees expressed interest in learning more about how complaints are submitted to the UO and how those complaints are managed. Below is a summary explaining the various intake channels and oversight process.

1. **Overall Model**

UO operates a decentralized model with multiple intake points to ensure accessibility and regulatory alignment. Escalation and oversight mechanisms mitigate the risk of issues going unaddressed. This model prioritizes:
- Ease of reporting for students, employees, and third parties.
- Subject-matter expertise in investigation.
- Independence for fraud-related matters.
- Compliance in highly regulated areas (e.g. Athletics, Title IX, Research Compliance).

2. **Intake Channels**

   a. **"Report a Concern" Central Web Portal**
   The UO hosts a consolidated "report a concern" webpage where the 11 most common types of concerns are highlighted, each with a button that routes the complaint. A link to the "report a concern" webpage is a feature of the footer on every UO webpage.

   b. **EthicsPoint Hotline**
   Reports made related to fraud, waste, or abuse are submitted through a hotline administered by the Office of Internal Audit (OIA). OIA performs initial triage, investigates allegations related to financial misconduct, and dispatches complaints to the appropriate functional office when issues fall outside of audit scope.

   c. **Other Reporting and Response Systems**
   The Chief Information Security Officer, the Office of Equal Opportunity and Access, the Department of Athletics, and Dean of Students Office/Student Conduct Office operate other intake and case-management systems (e.g., Maxient, Team Dynamix, and RealResponse). Some of these are intentionally independent due to regulatory or compliance requirements.

   d. **Dedicated Email Addresses**
   Human Resources receives a significant volume of employee concerns directly and matters are typically addressed through informal resolution or management action. Concerns about employee behavior that are not specific to bias, harassment, fraud, or waste are routed to HR's Employee and Labor Relations team via a dedicated email address. That team triages and routes as deemed appropriate. Similarly, a dedicated email address is used to receive, triage, and address information security, campus facilities and grounds issues.

3. **Investigation and Escalation**
   - Investigations are conducted by the functional team with subject-matter expertise and, where applicable, regulatory responsibility.

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- Matters with heightened risk, overlapping jurisdiction, or potential institutional impact are escalated as appropriate.
- Senior leadership, the Office of General Counsel, Employee and Labor Relations, and OIA serve as coordination and escalation points for sensitive matters.

4. **Reporting and Visibility**

No single function currently maintains end-to-end visibility into all complaints received across the institution.

- Reporting is segmented by intake channel and regulatory framework.
- Some intake channels use enterprise case management systems to route and triage submissions and record actions taken. This prevents information gaps when submissions are misdirected and maintains a reliable audit trail for oversight and reporting.
- OIA annually reports on hotline activity, including complaint volume and substantiation outcomes.
- Title IX and Clery-related matters are aggregated and reported through their respective federally required reporting mechanisms.
- Research compliance complaints are tracked and reported through systems aligned with sponsor and regulatory expectations.

5. **In Summary**

- The institution provides multiple accessible entry points for reporting concerns.
- High-risk and regulated areas maintain specialized intake and investigative processes.
- Defined escalation mechanisms ensure material issues are surfaced to leadership.
- While complaint data is not centrally aggregated, UO can reasonably identify, investigate, and address significant concerns.
- Management continues to evaluate opportunities to enhance enterprise-level visibility while preserving the effectiveness and regulatory alignment of existing mechanisms.

Appendix

Internal Audit Updates

Board of Trustees Meeting

March 16, 2026

UNIVERSITY OF OREGON

Audit Plan Execution Snapshot

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OREGON

Internal Audit Portfolio Status

Audit Plan Progress

64% of Audits Completed or In Progress

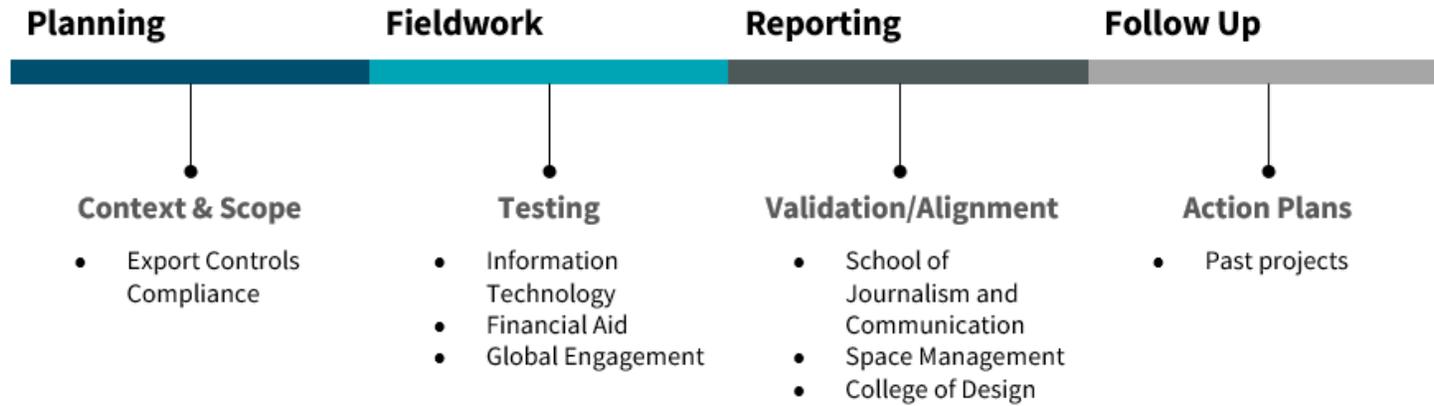**50%** of Advisory Projects Completed or In Progress

Active Engagements

3 in Reporting / Validation Phase

4 in Fieldwork Phase

Projects Pipeline

Planning	Fieldwork	Reporting	Follow Up

Context & Scope

- Export Controls Compliance

Testing

- Information Technology
- Financial Aid
- Global Engagement

Validation/Alignment

- School of Journalism and Communication
- Space Management
- College of Design

Action Plans

- Past projects

Assurance Coverage Map

Financial Stewardship

Reporting/Validation
- School of Journalism and Communication
- College of Design

In Progress
- Division of Global Engagement

Research Compliance

Completed
- Sponsored Projects Services

In Progress
- Export Controls Compliance

Information Technology

Completed
- Identity and Access Management

In Progress
- Information Technology Risk Assessment

Student Services & Student Life

Completed
- University Health Services

In Progress
- Financial Aid Compliance

Corrective Action Plan Status

Status	Count	Percentage
Implemented	32	56%
Open / In Progress	25	34%
Past Due	0	0%
Total	**57**	**100%**

Oversight and Monitoring:

- Management action plans are actively monitored to ensure timely completion.

- Implementation progress remain on track with no past due items

COMPLAINT ACTIVITY & OVERSIGHT

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Institutional Complaint Intake and Oversight

Intake Channels

Bias, Discrimination, Sexual Misconduct, or Harassment	**Physical or Mental Well-Being or Threatening Activities**	**Academic or General Conduct**
Report incidents of discrimination, harassment, and retaliation.	Report concerns about a student's health, safety, or well-being.	Report incidents of academic, discriminatory, or substance-use misconduct.
Submit Bias Report	**Submit Community Care and Support Form**	**Report Misconduct**

Hazing	**Fraud, Waste, or Abuse**	**Research**
Report hazing or harmful incidents that may violate the Student Conduct Code.	Report issues and concerns in areas across a variety of University operations.	Report suspected conflicts of interest, misconduct, and other issues.
Submit Hazing Form	**Submit Ethics Form**	**Submit Research Form**

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Institutional Complaint Intake and Oversight (Cont.)

Investigation and Reporting

Investigation & Escalation

- Conducted by subject matter experts.
- Matters escalated as appropriate
- Leadership, OIA, OGC, and ELR serve as escalation points for sensitive matters.

Reporting & Visibility

- Reporting segmented by intake channel or regulatory framework.
- Enterprise case management systems prevent information gaps.
- OIA reports hotline activity annually.

Ethics Point

REPORT A CONCERN

ASK A QUESTION

FOLLOW UP

- 24/7 availability.

- Confidential and secure.

- Integration with campus departments.

Hotline Activity Overview – CY 2025

Overall Assessment

- Reporting volume is consistent with prior years.

- Substantiated matters resulted in corrective action plans developed in consultation with department leadership.

- No cases in CY 25 resulted in material financial loss, systemic control failure, or significant regulatory exposure.

48 Total Reports Received

94% Cases Closed

15% Cases Substantiated

3 Cases Open
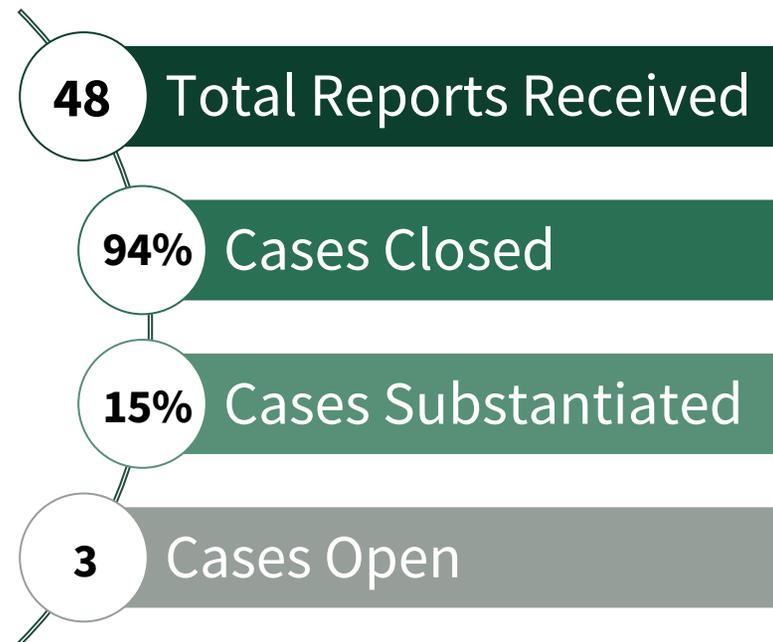
Looking Ahead

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Upcoming Activities

- **Fiscal Year 2027 Audit Plan**
  - Prioritization discussions with leadership and the Board (April-May 2026).
  - Draft Audit plan presented to the Board for approval (June 2026).

- **Annual Reporting – September 2026**
  - Audit plan completion.
  - Strategic plan execution.