

**AGENDA
BOARD OF VISITORS
AUDIT, RISK AND COMPLIANCE COMMITTEE MEETING**

*Friday, August 27, 2021
Bishop Kim W. Brown, Chair
12:30 p.m. to 2:30 p.m.*

Campus Location:

Norfolk State University, 700 Park Avenue, Norfolk, VA 23504
Student Center Board Room, 3rd Floor, Suite 301

Lunch provided 11:45 a.m.

- I. Call to Order/Establish Quorum
- II. Recommend Approval of the April 20, 2021, Committee Minutes
- III. Discussion Items
 - a. University Compliance Office Program Development
 - b. University Compliance Office Web Pages
 - c. Degree Clearance Review Mgmt. Action Plans Update
 - d. Clery Compliance Audit Report
- IV. ***Closed Meeting – Pursuant to §2.2-3711A.1, 4, 7 and 8, Code of Virginia***
- V. Open Meeting
 - Closed Meeting Certification
 - Actions/Motions
- VI. Public Comment
- VII. Adjournment

Audit, Risk and Compliance Committee

Bishop Kim W. Brown, Chair

Heidi W. Abbott

Dr. Terri L. Best

Dr. Deborah M. DiCroce

Delbert Parks

Joan G. Wilmer

Staff:

Derika Burgess, Chief Audit Executive

Dr. Dawn M. Hess, Chief Compliance Officer

The President participates in all Committee meetings.

All times are approximate and the Board reserves the right to adjust its schedule as necessary.

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**BOARD OF VISITORS
AUDIT, RISK AND COMPLIANCE COMMITTEE MEETING
ELECTRONIC MEETING**

April 20, 2021

MINUTES

1. Call to Order

Bishop Brown, Chair, called the Audit, Risk and Compliance Committee meeting to order at approximately 3:00 p.m. A quorum was established. Listed below are the individuals that joined the webinar meeting.

Participants – Committee Members

Bishop Kim W. Brown, Chair
Mr. Dwayne B. Blake
Ms. Mary L. Blunt
Dr. Deborah M. DiCroce, Vice Rector
Mr. BK Fulton

Participants – NSU Administrators and Staff

Dr. Javaune Adams-Gaston, President
Dr. Justin L. Moses, VP for Operations & Chief Strategist for Institutional Effectiveness
Dr. Gerald E. Hunter, Vice President for Finance and Administration
Ms. Derika L. Burgess, Chief Audit Executive
Dr. Dawn M. Hess, Chief Compliance Officer
Mr. James L. Stevens, Information Security Officer
Mrs. April T. Allbritton, Office Manager/Board Liaison
Mr. Rasool A. Shabazz, Project Engineer, Office of Information Technology

Participant – Counsel

Ms. Pamela F. Boston, University Counsel and Senior Assistant Attorney General

Observers – NSU Administrators and Staff

Mr. Ericke S. Cage, Senior Advisor to the President and University Ombudsman
Ms. Tanya S. White, Chief of Staff

2. Approval of the Minutes

Mr. Fulton motioned, seconded by Mr. Blake and with a 5-0 Roll Call vote, the Committee approved the Audit, Risk and Compliance Committee minutes for March 18, 2021 and ratified the approval of the minutes for February 18, 2021.

- 3. Chief Compliance Officer Introduction** – Dr. Dawn Hess started work as the Chief Compliance Officer last month. She shared her credentials, background and the duties of this new position. Of note, she has two patents for handicap accessible office products and her work on operational controls within managements systems was adopted by NASA.

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Audit, Risk and Compliance Committee Meeting

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4. **Action Plan Timelines** – The Chief Audit Executive introduced a new procedure that would remove the risk rating timeframes of 3, 6, and 9 months for corrective action plans. Instead, management would have the ability to develop an action plan timeframe not to exceed one year. The intent is to increase accountability by asking management to commit to a timeframe based on their expertise and resources to address an issue within their area. In addition, management would be required to identify the root cause of each finding. This new process would provide greater accountability as a deadline would not be arbitrarily assigned through Internal Audit standards. Management would have to adhere to the deadline set by the staff lead to resolve the issue.

This item was discussed at length. Committee members' concerns are that there are still some outstanding items, and non-compliance with the development of action plans.

Action Item – The Chief Audit Executive was asked to create a process/timeframe for action plan development.

Recommendation:

The President should add the corrective action plan goals to the performance reviews of employees within the area identified with the audit finding.

5. **Clery Act Audit** – The Clery Act requires all colleges and universities that participate in federal financial aid programs to keep and disclose information about crime on and near their respective campuses. The university disclosed its statistics by meeting the April 6, 2021 deadline for the year.

The President spoke about the incident that established the Clery Act. The University Counsel shared information regarding an inquiry that occurred on campus several years ago and the importance of having the information readily available for public inspection. She also informed the Committee that the General Assembly recently provided authority to the Office of the Inspector General (OSIG) to investigate matters relative to the Clery Act.

On April 7, 2021, Internal Audit kicked off its internal review that will take a comprehensive look at the university's compliance with all the identifiable requirements of the Clery Act. The results of this audit to be at the next Committee meeting.

6. **Cyber Security Insurance** – The university has \$1M per occurrence of Cyber Security insurance coverage as part of a larger premium that combines all schools across the Commonwealth. The deductible per occurrence is \$25,000. The policy covers the university and liability. Other elements include network interruption, data involved extortion, and things of that nature. NSU's portion of the annual premium is approximately \$20,000.

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The consensus of the Committee and the President is that the coverage amount is insufficient. The amount should at a minimum be within the \$25M to \$50M range. The insurance coverage is an important topic for other university as well. NSU has been advised not to seek supplemental insurance at this time. In May, the Virginia Department of Risk Management will take bids for Cyber Security insurance at different tiers at the \$2M and \$4M levels. *Note: This insurance bid is not VITA tier related, but rather based on the size of the school.*

Norfolk State and other schools have been invited to a meeting on May 4, 2021 to work with the broker Marsh and McLennan and the Department of Treasury to discuss the current Cyber Security coverage market and guidance on procuring supplemental insurance.

Risk assessments are being conducted on all the university's applications. The Chief Security Officer (CSO) shared a threat list, which contains the types of items that should be insured with a Cyber Security policy. Language for Cyber Security Liability insurance is being inserted into the contract terms and conditions for vendors.

Recommendations

- ***President Adams-Gaston to contact UVA's president to ask for a staff contact that handles Cyber Security insurance as a resource to what larger institutions have done in this regard.***
- ***The CSO to contact TowneBank, who is a leader in our region on Cyber Security insurance. Should the university decide to make contact, Mr. Fulton will put the CSO in contact with the appropriate person at TowneBank.***

7. Closed Meeting

Mr. Blake motioned, seconded by Dr. DiCroce, the Committee with a 5-0 Roll Call vote moved to adjourn and reconvene in closed meeting pursuant to Section 2.2-3711 (A) 1, 4, 7 and 8 of the Code of Virginia, for the following purposes, pursuant to the noted subsections: 1) and 4) to discuss personnel matters, including more specifically, discussion of performance evaluations of specific individuals and certain university employees; and to discuss or evaluate the performance of departments of the university that necessarily involve discussion regarding performance of individual employees, more specifically related to reports, investigative notes, correspondence, and information furnished in confidence and records otherwise exempted of the university's Internal Audit Office; and

7) and 8) consultation with legal counsel pursuant to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the university, along with any necessary consultation with legal counsel regarding matters as noted in this motion; and

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Audit, Risk and Compliance Committee Meeting

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Further that the President, the Chief Audit Executive, University Legal Counsel and the Assistant Vice President for Human Resources remain for the closed meeting; and that any member of the NSU Board of Visitors be permitted to attend virtually or by phone to listen the closed meeting.

8. Open Meeting

The Committee having reconvened in open session, took 5-0 Roll Call vote on certification that that (1) only public business matters lawfully exempted from open meeting requirements, and (2) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed, or considered in the meeting by the Board. Any member of the Committee who believes that there was a departure from the requirements as stated above, shall so state prior to the vote, indicating the substance of the departure that in his, or her judgment, has taken place.

9. Public Comment – No one signed up for public comment.

10. Adjournment

There being no further business the meeting adjourned at approximately 4:39 p.m.

Respectfully submitted,

April T. Allbritton, Board Liaison

Bishop Kim W. Brown, Chair
Audit, Risk and Compliance Committee

NSU BOV AUDIT, RISK AND COMPLIANCE COMMITTEE
ROLL CALL VOTE APRIL 20, 2021

Item	Bishop Brown	Mr. Blake	Ms. Blunt	Dr. DiCroce	Mr. Fulton	Totals
Quorum	Present	Present	Present	Present	Present	5-0
Approval of March 18 Minutes and Ratified Approval of February 18 Minutes	Yes	Yes	Yes	Yes	Yes	5-0
Closed Meeting Motion	Yes	Yes	Yes	Yes	Yes	5-0
Closed Meeting Certification	Yes	Yes	Yes	Yes	Yes	5-0



NORFOLK STATE UNIVERSITY

August 27, 2021
Audit, Risk and Compliance Committee

ARC Open Meeting Agenda

Discussion Items

1. University Compliance Program Development and Web Pages (15 min)..... Dr. Dawn Hess
2. Degree Clearance Mgmt Action Plans (15 min).....Michael Carpenter
3. Clery Compliance Audit Report (15 min)Derika Burgess

University Compliance Office Program Development - Highlights

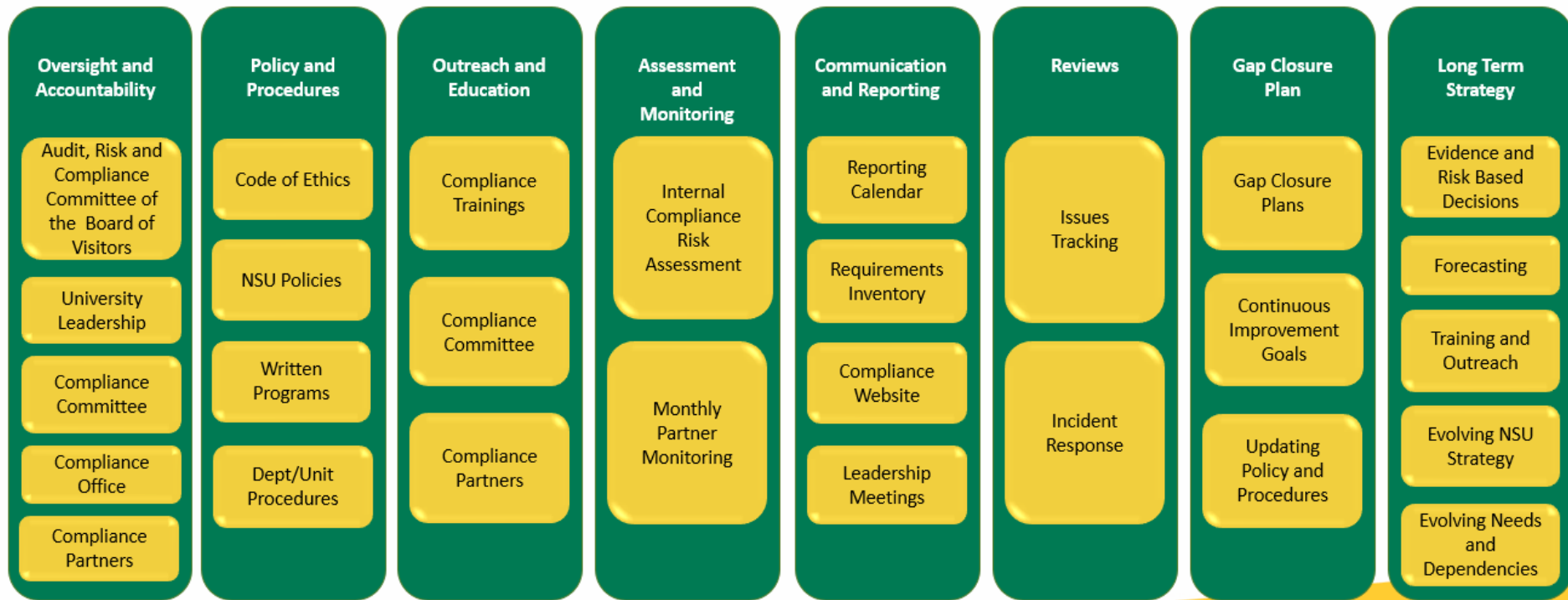
- Organizational Structure
- Mission
 - ...to enhance a culture of compliance and ethics and to assist Norfolk State University (NSU) in carrying out its academic mission and administrative, athletic, student engagement and research activities with **integrity** and in accordance with the University's legal, regulatory and ethical responsibilities...
- Services
 - Coordination, efficiency, outreach, communication, incident/issue support/response
 - Assessment, gap closure
 - Internal reporting calendar, requirements summary, compliance website
 - Long-term strategy, reporting to leadership, coordination of response to regulatory inquiries

University Compliance Office Program Development - Highlights

- Compliance Partners
 - Sortable listing of compliance areas – see webpage for table
- Compliance Committee
 - Provides proactive guidance and insight to the compliance program, based on DOJ's guidance for an effective compliance program
 - Mission of committee - Forum to advise on compliance matters, review NSU's compliance framework, assess and monitor progress of implementing DOJ elements
 - Identify current/emerging relevant compliance risk areas
 - Assist risk owners in designing/maintaining programs including roles/responsibilities, tracking implementation, identifying gaps/trends, reviewing gap closure plans, reporting progress
 - Share best practices, review proposed legislation that may impact higher education
- Report a Concern
- Tools and Resources – see next slide

University Compliance Office Program Development - Highlights

NSU Compliance Ecosystem



University Compliance Office Program Development - Highlights

- Tools and Resources (continued)
 - Conduct a Compliance Assessment

Overview of Compliance Assessment Process		
Stage #	Stage Title	Description
1	Planning	Consult with University Compliance and the lead Compliance Partner to plan a specific compliance assessment
2	Interviews	Compliance Partner and University Compliance coordinate any key interviews to understand the compliance topic
3	Green Sheet	Compliance Partner and University Compliance collaborate complete the green sheet
4	Review	Compliance Partner and University Compliance review the completed green sheet and conduct a gap analysis
5	Gap Closure	Compliance Partner develops a gap closure plan with support from University Compliance
6	Sign Offs	Responsible Executive and Chief Compliance Officer review and sign off on assessment findings and gap closure plan

- Compliance-Related Definitions
- Contact Us

Office of the Registrar

August 27, 2021

ARC Presentation NSU B.O.V.

Topic

Division	Finding	Issue Rating	Recommendation	Management Action plan	Status	Revised actions and timeline	Status update
Enrollment Management	University Catalog Requirements	MRIA	The University Course Catalogs are posted on the university website. However, the information for degree requirements is not consistently applied as part of the academic evaluations. The Academic Evaluations are processed based on a working historical knowledge of available courses and/or the current department obligations instead of course catalog requirements based on a student entry or re-entry date into NSU.	After each University Curriculum Committee meeting, update the current academic catalog to make changes for all courses and curriculums approved.	Ongoing	Revised Date of Completion: December 1, 2021	Due to the Covid-19 pandemic, changes needed were not made during the 2020-2021 academic year. All changes to departmental curriculums and courses have been updated with two weeks of the University Curriculum Committee Meeting into the Ellucian Colleague system. As of the fall 2021 semester, Norfolk State University will be using Course Leaf Catalog Management Software. Course Leaf (CAT) for the catalog and Course Leaf (CIM) for the curriculum. This project is being spearheaded by the Office of the Provost with help for the Graduate Studies office, the Office of the Registrar, and representative from all colleges and schools. This will assist with building yearly academic evaluations with fewer errors.
Enrollment Management	Academic Requirements	MRIA	Graduating students are not completing the required writing competency exam prior to graduation.	Collaborate with the Provost Office to add verbiage to the University catalog's from 2016 to the present reflecting the change in the Writing Competency requirements for degree conferral.	Ongoing	Revised Date of Completion: December 1, 2021	Due to the COVID-19 pandemic and leadership changes within the Provost office and Academic Affairs, these changes were not made during the 2020-2021 academic year. The following change will be made in the 2016-2018 and 2018-2020 Undergraduate catalogs stating the following verbiage "All first time freshman, transfer and readmitted students entering fall 2016 and thereafter will not be required to take the Exit Writing Competency Exam (ENG-299) to access writing competency"
Enrollment Management	Matriculation Policy	MRIA	The academic evaluations do not reflect catalog date of the student's year of admission or readmission.	Create degree audits for each catalog year that changes have been approved in the University Catalog. Update degree completion requirements as specified in the University catalog as it pertains to readmission.	Complete	Revised Date of Completion: December 1, 2021	Norfolk State University will be moving to Course Leaf Catalog Management Software, in doing so the University catalogs for 2021 and beyond will be one-year catalogs instead of two-year catalogs. Previously, if changes were made to the curriculum within the two-years those changes were not reflected in the University Catalog. By going to the online version of the University Catalog, the changes in curriculum were made of 19 instantaneously.

Topic

Division	Finding	Issue Rating	Recommendation	Management Action plan	Status	Revised actions and timeline	Status update
Enrollment Management	Commencement Participation Policy	MRIA	Policy guidelines such as advisor signatures and due dates for commencement applications are not enforced.	Update Commencement Participation Policy to reflect the desired requirements that include application and deadlines	Ongoing	Revised Date of Completion: September 1, 2021	Due to the COVID-19 pandemic, there were no changes made to the Commencement Participation Policy for the 2020-2021 academic year. The changes that will be presented to the Provost consist of changes to the Graduation Application Due date and the Deadline to submit a graduation application. The new dates will be the Friday of the 5 th week of school for graduation applications and the Friday of the 10 th week of school for the deadline to submit a graduation application. These changes will give the Degree Audit team the time needed to make sure all applications are processed in a timely fashion, plus making sure the commencement booklet is accurate.
Enrollment Management	Grade Changes	MRIA	The Office of the Registrar made grade changes before and months after the fall 2019 graduation date. There is no evidence, Request for Correction or Omission of Grade Report was submitted by Faculty before the Office of the Registrar mad the changes. The grade changes do not conform to policy requirements	Develop a form that requests the rationale for submitting a grade change for graduating seniors. This form will require the signatures of the faculty member and dean of the respective school or college	Ongoing	Revised Date of Completion: October 1, 2021	During the senior grading process, there are always faculty who want to change the grade they have given graduating seniors in order to help them graduate. At times, this process is done after the grading window has closed and has to be changed by the University Registrar. We have created a Graduating Senior Change of Grade form to help with streamline this process.
Enrollment Management	Management Oversight - Reporting	MRIA	There is limited reporting and formal oversight over the degree clearance process. While the Registrar tracks overall graduation rates each semester, there is no evidence information such as the number of applications received and rejected, exception reports, key academic changes, etc. are compiled or communicated. As a result, we re unable to test the effectiveness of	Create an Operating Performance report for tracking and monitoring graduation information that highlights exceptions and overrides	Ongoing	Revised Date of Completion: December 1, 2021	The Office of the Registrar will work with Internal Audit and IT to develop analytic tools that can be used for tracking and monitoring graduation information. Currently reports are run at the end of the degree clearance process of those students who have been conferred or not conferred for a given term. The not conferred report states the reason why their degree wasn't conferred. In doing this we can begin to create a number of metrics for a given graduation.

Topic

Division	Finding	Issue Rating	Recommendation	Management Action plan	Status	Revised actions and timeline	Status update
Enrollment Management	Communications of Degree Deadlines	MRA	Degree clearance deadline dates published across campus provide inconsistent and conflicting communication of expected deadlines.	Develop a master calendar that will have due dates and deadlines for each commencement period (Fall and Spring) for the faculty, staff, department chairs, advisors and student to see in a one-stop-shop format.	Complete	Revised Date of Completion: September 1, 2021	To streamline where students can see the due dates and deadlines for each commencement period for faculty, staff, department chairs, advisor and students a master calendar/checklist has been created to help alleviate any questions or concerns that may arise. The checklist will be placed on the Office of the Registrar graduation webpage.
Enrollment Management	Governance – Policies, Procedures and Testing	MRA	The roles and responsibilities of students, advisors, and academic departments are unclear and outcomes within the Office of the Registrar are not clearly defined. Additionally, there is limited evidence of new or continuous training for relevant internal and external stakeholders.	Update the Commencement Participation Policy to expand on the roles, responsibilities and outcomes of the academic advisor, department chairs and academic departments. Provide yearly training for key stakeholders as defined in the Office of the Registrar Policies and Procedures Manual for Degree Clearance Audit Process.	Ongoing	Revised Date of Completion: October 1, 2021	The current internal and external policies reflecting the current process and requirements for all stakeholders to include faculty, academic departments, staff, and students in regards to the Degree Clearance Audit process will now be placed on the Office of the Registrar Graduation webpage. This will allow for ready access for all constituents to these policies and procedures. For the students, we will create a social media page so the information can be disseminated in a different format than just our webpage. We will be holding trainings via Zoom or Microsoft teams on Senior Clearance Audit process and Office of the Registrar procedures. The long term plan is to create the Senior Clearance Audit Process as a MOAT training that has to be completed annually for advisor and department chairs.



Internal Audit Department
Clery Act Compliance Audit Report OPR2100

Executive Summary:

Background:

The Crime Awareness and Campus Security Act, more commonly known as the *Clery Act*, is contained (along with other security-related disclosure requirements) in section 485 of the Higher Education Act, codified at 20 U.S.C. § 1092. In 1986, Jeanne Clery was murdered in her dorm room. The *Clery Act* legislated in her memory provides students, parents, the public, employees and prospective students and employees with important about safety issues on America's college campuses. The *Clery Act* requires institutions of higher education receiving federal financial aid to produce and distribute crime statistics on campus and provide safety and crime information to members of the campus community.

The purpose of the audit is to evaluate the University's program for conformance with the requirements of the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (*Clery Act*) as it relates to threats, fire safety, criminal offenses, hate crimes, and violence against women.

Overall Assessment:

The overall design and operating effectiveness of the reporting process used to comply with Crime Awareness and Campus Security Act (*Clery Act*) is rated as "Unsatisfactory." The Police Department has the primary responsibility for security on campus, promoting awareness, and preventive measures through education and enforcement. This includes the University Police Department's primary role in the University's efforts to comply with the *Clery Act*. Although NSUPD has established an unwritten process to assist in crime reporting; developing and implementing an adequate system of policies, procedures, programs, training, and oversight is needed to reasonably assure compliance with the requirements of the *Clery Act*. In addition to providing consistency, governance activities will aid the University in identifying, addressing and preventing trends in criminal and safety incidents.

Summary of Observations:

Issue Number	Brief Description	Issue Rating
1	<p>Training, Education and Awareness</p> <p>Students, athletes, and their immediate staff support are provided numerous and varied education and training programs to promote the awareness of rape, sexual misconduct, and other sex offenses from the Dean of Students office, Housing and Residence Life and Athletics. However, for the remaining campus community including campus security authorities (CSA's) and NSUPD, training opportunities are in development.</p>	MRIA
2	<p>Clery Geography- Mapping</p> <ol style="list-style-type: none"> 1) It is unclear where the physical boundaries for Clery reporting lie therefore, off-campus and public property are not consistently identified or included in NSUPD police reports and Clery statistics. 2) All properties owned or controlled by the University such as the Innovation Center and Fan Mountain Observatory are not included in off-campus geography 3) Additional geographic locations that apply exclusively to crime logs such as a) crimes that occur within the patrol jurisdiction of the campus police b) crimes when City of Norfolk responds to but occur on NSU's campus, are not included in the crime log or statistics. 	MRIA
3	<p>Disclosures - Fire Safety</p> <p>The Annual Fire Report is published annually and includes all (10) residential buildings however, the following missing requirements were noted:</p> <ol style="list-style-type: none"> 1) Because NSU publishes both Crime and Fire reports together, the document title must clearly state the Annual Fire Safety Report is within the Campus Safety and Security Report or CSR (This has been corrected for 2021 report). In addition, disclosure of the availability of the Annual Fire Reports must be disclosed. 2) Addresses, the nature of fire, property damage its value and a description of fire safety and sprinkler systems were not disclosed in the Annual Fire Reports published during the review period (This has also been corrected for 2021 report). 3) Frequency for residence halls fire drills is not disclosed in the Annual Fire Reports and are not available according to the time frames indicated in the Community Living Residential Handbook or Fire Safety Plan. 	MRA

	4) Lastly, statements concerning whether future improvements in fire safety are necessary are not included in the CSR.	
4	<p>Disclosures – Availability of Annual Crime Reports</p> <p>NSU provides a notice of availability of the annual crime reports to the campus community, new and prospective students thru New Student Orientation, Campus Announcements and NSU's Enrollment Management's website. However, there is no mechanism to disclose the availability of crime and fire reports to newly onboarded and prospective employees.</p>	MRIA
5	<p>Disclosures – Timely Warnings and Emergency Notifications</p> <p>LiveSafe (previously Everbridge) is used as the mass notification system for warnings and notifications to disclose incidents such as shots fired and robberies that occur on or near campus. However, warnings or notifications for other Clery related incidents including fires, and missing students were not included during the review period from 2016-2020.</p>	MRIA
6	<p>Disclosures –Emergency Response and Evacuation Procedures</p> <p>Fire evacuation procedures are found in the Campus Security Reports. However, the University is currently developing emergency evacuation and response procedures. As a result, the Mass Crisis Emergency Communication System Policy 60.205, a copy of emergency response and evacuation procedures and documented evidence of testing was not available per Clery requirements.</p>	MRIA
7	<p>Collecting Data – Campus Security Authorities</p> <ol style="list-style-type: none"> 1) NSU's Campus Security Report provides a partial list of CSAs. During the course of the audit, this group was notified and provided initial training. In addition, NSUPD partnered with Human Resources to identify additional positions that may qualify as CSAs under federal law. 2) Although there is a campus wide reporting policy, there is no policy to recognize the roles and responsibilities of CSAs to report alleged sexual misconduct and Clery crimes for statistical purposes. 	MRIA
8	<p>Compiling Data – Daily Crime and Fire Logs</p> <ol style="list-style-type: none"> 1) Multiple crime logs are created to document incidents that occur on or near campus. Internal Audit noted several discrepancies among the three documents. As a result, the risk that logs do not reflect all Clery crimes is increased. 2) Log crime classifications are not updated consistently when an incident report provides additional or conflicting information. 	MRIA

9	Compiling Data – Hierarchy rules When multiple offenses occur, training documents require officers to enter all offenses into their Record Management System. However, when multiple criminal offenses: <ol style="list-style-type: none"> 1) Are committed during a single incident, they are not recorded in the daily crime log 2) Occur against women (VAWA), they are not added to crime statistics 3) Occur during Drug or Liquor referrals, the number of students is not counted 	MRIA
10	Compiling Data – Classifications and Reporting <ol style="list-style-type: none"> 1) There are several instances where Clery crimes are misclassified as "Information only" or "All other offenses". These classifications are not recognized by the Uniform Crime Reporting (UCR) Program. 2) While NSUPD requests crime data from key areas such as Student Affairs, Human Resources, Title IX, and Norfolk City Police, there is no process to ensure they are consistently included 3) NSU provides crime statistics to the department of education each year, discrepancies were noted when compared with statistics reported annually on NSU's website from 2016-2019. 	MRIA
11	Governance and Management Oversight Critical positions that affect performance and regulatory compliance are employee dependent. There is limited evidence of backup and training for critical positions. Additionally, gaps in policies, enforcement of roles and responsibilities have created inconsistencies in reporting. Because Norfolk State University has established an informal, unwritten compliance program with limited resources and oversight over the administration of Clery reporting, the institution cannot ensure compliance with federal laws and regulations imposed by the Department of Education.	MRIA



Risk Legend - Overall Audit Rating

Satisfactory	The design and operating effectiveness of internal controls are functioning as intended. Control enhancements and/or documentation matters have been identified indicating that some processes and procedures may require improvement to make the control environment more efficient and effective. Corrective action plans are due no more than 60 days from release of final report. Anything exceeding 60 days, management acknowledges operations will continue unchanged.
Improvement Needed	The operating effectiveness of internal controls are not functioning as intended. Control failures increase likelihood of losses in the areas reviewed. These control deficiencies should be addressed by Front line management to further strengthen the system of internal control. Corrective action plans are due no more than 45 days from release of final report. Anything exceeding 45 days will be escalated to Senior Management.
Unsatisfactory	Indicates key controls are not operating as designed or the design of internal controls does not mitigate identified risks. Testing indicated that controls were not functioning as designed. Senior Management should provide corrective actions that immediately address these findings by instituting new control procedures or modifying existing procedures. Corrective action plans are due no more than 30 days from release of final report. Anything exceeding 30 days will be escalated to Executive Management.

Matter Requires Immediate Attention (MRIA)	Matter Requires Attention (MRA)	Observation (OBS)
Material internal control failure or increased risk that may result in substantial losses to the area reviewed. Issues related to the design of internal controls; High risk of an error or incident occurring may contribute to the non-achievement of the control objective. Management actions must be implemented to address the identified deficiencies, but in no case to exceed 90 days.	Internal Control failure or risk that could lead to losses in the area reviewed. Issues related to the effectiveness of internal controls; Moderate risk of an error or incident occurring may contribute to the non-achievement of a control objective. If internal controls are not addressed timely, it could escalate to more significant risks. Management action should be taken within 120 days (4 months) to address the identified deficiencies.	Internal Control enhancements that could strengthen the control environment in the area reviewed. Issues related to documentation, control enhancements based on leading practice or control efficiency; Low risk of an error or incident occurring may have low impact to the achievement of a control objective. Management action should be taken within 160 days (5 months) to address the identified deficiencies.