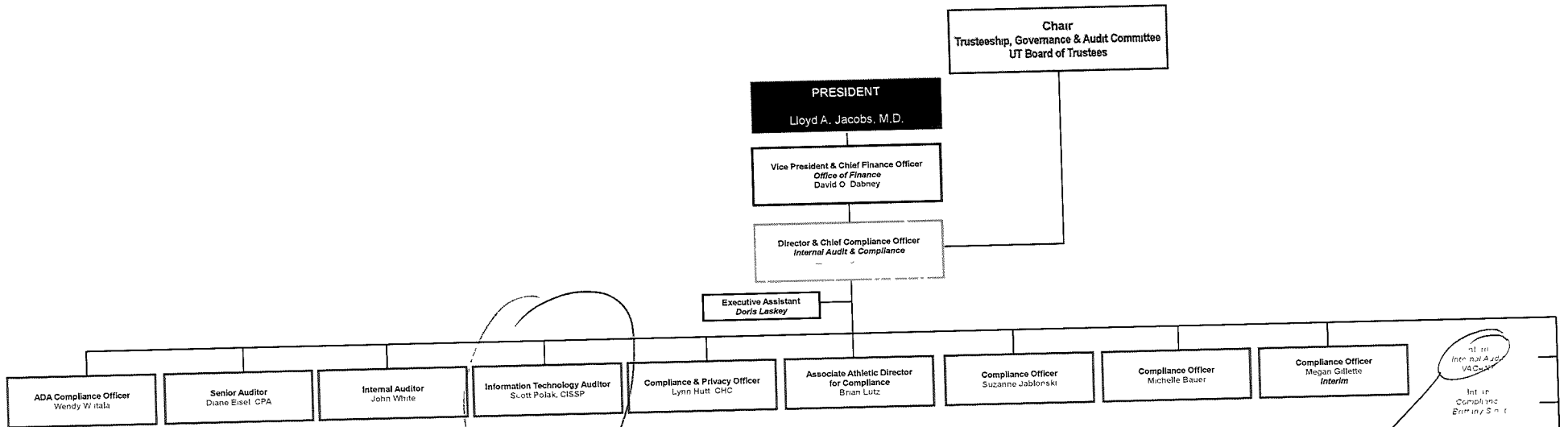




Office of the Internal Audit & Compliance

VETTED AND APPROVED BY: DAVID CUTRI, CPA, CISA, CIA, DIRECTOR & CHIEF COMPLIANCE OFFICER | NOVEMBER 16, 2012



Handwritten circle around the Information Technology Auditor position box.

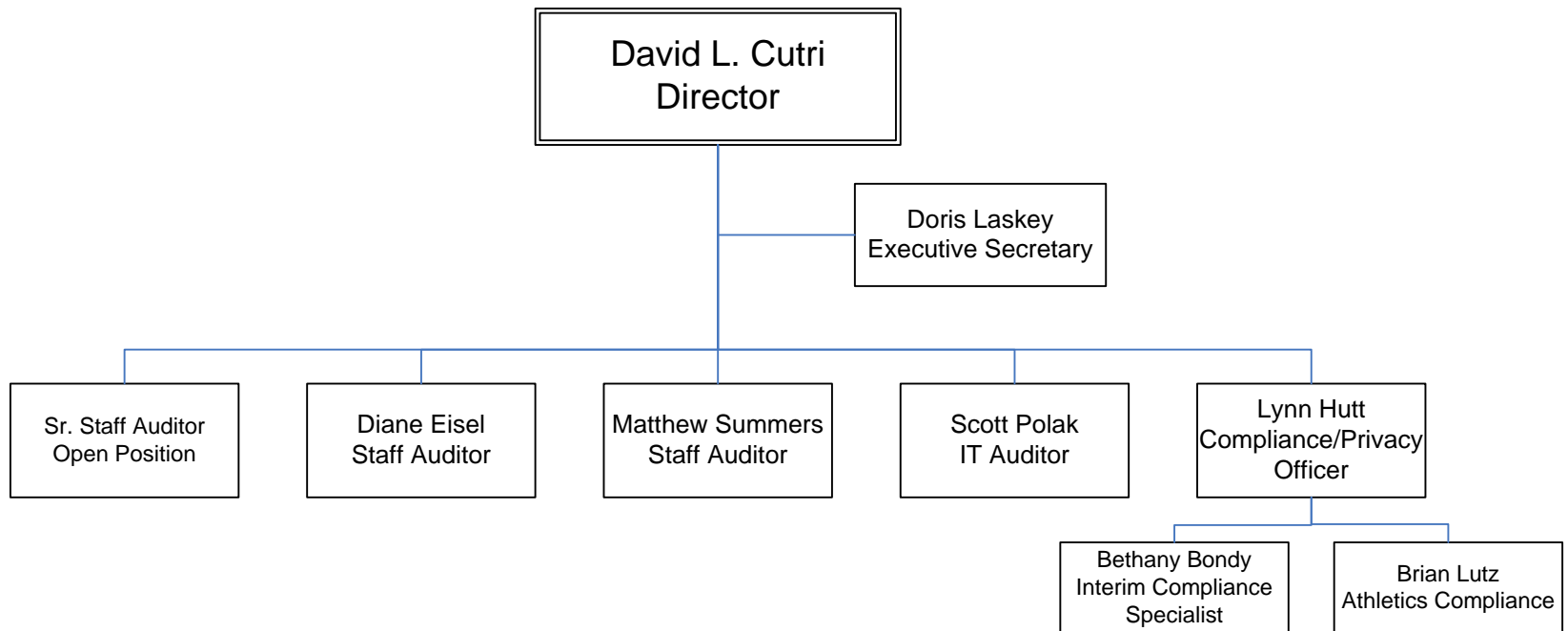
position eliminated

Handwritten circle around the Compliance Officer Megan Gillette Interim position box.

IT aud. 7 interns
- Anu Muthyala
- Amrutha Muthyala

Interim Compliance
Erin M. Smith
Interim
Alicia
Jared P. Kelly

Audit Department Staffing (Organization Chart) August 24, 2009



REENGINEERING a College/Dept. (Internal Audit and Compliance)

1. What does your college/department deliver? Outputs?

The primary deliverable from the Internal Audit and Compliance Department is a report of our independent and objective evaluations of internal control in the academic and clinical enterprises. Throughout The University, we engage in numerous projects that evaluate effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. In addition to reports, we produce less formal deliverables in the form of management consulting engagements and ethics investigations. We believe our audit projects add tangible value to our client base, and they sometimes result in identifying and recovering lost revenue and expense overpayments that are returned to the originating department.

Organization charts for the Internal Audit and Compliance Department as of FY2009 and FY2013 (current) have been submitted under separate cover. The FY2009 organization chart reflects a headcount of 9FTE, versus 10 FTE in FY2013. This headcount increase was due to additional duties and responsibilities assumed during this timeframe required to adequately support its client base. Specifically, an Americans with Disabilities Act Compliance Officer position was determined to be necessary and was created. Additionally, two Clinical Compliance Officers positions were created, as we were asked in FY2011 to provide compliance services to The University of Toledo Physicians practice plan (these two positions are fully funded by UTP). It should also be noted that 1 auditor FTE position was eliminated in FY2011, and 1 auditor FTE position was eliminated in FY2013.

Below is a “cross-walk” of the service lines Internal Audit and Compliance Provides to The University of Toledo, and a comparative headcount between FY2009 and FY2013:

<u>“Service Line”</u>	<u>FY2009 FTE</u>	<u>FY2013 FTE</u>	
Internal Auditing (academic enterprise)	4.5	*3.0	
Internal Auditing (clinical enterprise)	1.5	*1.0	
Athletics Compliance	1.0	*1.0	
Americans with Disabilities Act Compliance	0.0	*1.0	
Clinical Compliance (medical center)	2.0	*1.7	
Clinical Compliance (physicians practice plan)	0.0	2.3	(fully funded by UTP)
Total	9.0	10.0	

*Internal Audit receives ~20 hours/week of student intern support
 Clinical Compliance receives ~20 hours/week of student intern support
 Athletics Compliance receives ~20 hours/week of graduate student support

2. Are they measurable? And how are they measured?

Internal Audit and Compliance's principal metric is the full completion of the annual audit plan and schedule approved by the Finance and Audit Committee of the Board Of Trustees at the beginning of each fiscal year. We also strive to complete the annual audit plan on time and within budget each year.

While Internal Audit and Compliance tracks the "hard-dollar" and "soft-dollar" recoveries from our audit work, it is not a metric that drives our work. It is our hope that over time, internal control weaknesses will be resolved that reduces the likelihood that recovery conditions will occur.

3. Is your area meeting those metrics or expectations?

Since FY2010, the Internal Audit and Compliance department has completed a progressively aggressive schedule of audits on time and within budget. The current FY2013 is a program of 36 audit projects, plus a variety of special requests for audit services received from senior leadership. Our audit recoveries average several hundred thousand dollars a year from various sources.

4. If not, what could you change to be able to meet those metrics?

Internal Audit and Compliance is working to improve the sophistication of the automated tools it uses to identify the exception conditions to audit. The department recently decided not to refill its IT auditor position. This has placed an increased burden on the chief audit executive (who has an IT background) in addition to his current duties and commitments. To relieve this burden, the department recently hired two part-time students as IT interns to help with query development. It will take some time to build a pipeline and network of interested and qualified IT students to maintain progress in this area.

5. In an ideal world what would your organization look like?

Assuming the same FTE commitment (10), the “ideal” Internal Audit and Compliance organization would include:

- 1 director of internal audit and chief compliance officer
- 1 administrative assistant/business manager/junior auditor
- 1 athletics compliance officer
- 1 Americans with Disabilities Act compliance officer
- 3 academic internal auditors with dual compliance skill-sets
- 3 clinical internal auditors with dual compliance skill-sets
- additional investment in work-study interns in IT audit and ADA compliance

The chief audit executive also holds the title of chief compliance officer for The University. However, he does not have organizational control or influence over the following aspects of institutional compliance. As such, in an “ideal” organization would include the following functional aspects of institutional compliance, which is similar to the institutional compliance model that Ohio State University is currently deploying:

- academic accommodations compliance
- capital project compliance
- clinical compliance/compensation
- contract compliance
- loan compliance
- research/regulatory compliance

6. Fill in your current staff into that ideal organization. Leave off those who do not fit into your ideal organization and add those positions that are needed.

- 1 director of internal audit and chief compliance officer (David Cutri)
- 1 administrative assistant/business manager/junior auditor (Doris Laskey)
- 1 athletics compliance officer (Brian Lutz)
- 1 Americans with Disabilities Act compliance officer (Wendy Wiitala)
- 3 academic internal auditors with compliance skill-sets (Diane Eisel, John White, 1 other)
- 3 clinical internal auditors with dual compliance skill-sets (Suzanne Jablonski, Megan Gillette, Lynn Hutt)
- 6 work-study interns (2 in IT audit, 1 in clinical compliance, 1 in athletics compliance, 2 in ADA compliance)
- 1 academic accommodations compliance officer (Deborah Braddock, currently in Office of Academic Access)
- 1 capital project compliance officer (Lorie Sarnes, currently in Facilities Department)
- 1 clinical compliance/compensation officer (Bobbie Jordan, currently in HRTD Department)
- 1 contract compliance officer (Colleen Miller, currently in Legal Affairs Department)
- 1 loan compliance officer (Susan Royer, currently in Bursar’s Office)
- 1 research/regulatory compliance officer (Monika DiGregorio, currently in Research Department)

7. What current tasks/processes would you eliminate and or change to achieve this ideal organization and desired outputs?

The current staff that does not fit into the “ideal” Internal Audit and Compliance organization is Michelle Bauer (Deputy Compliance Officer II).

Michelle’s position is funded by the University of Toledo Physicians group. This role was created with the expectation that person with nursing credentials was required, and was budgeted as such (\$72K + benefits). It is now believed that a person with only medical coding credentials is required (~\$45K + benefits).

The “ideal” mix of academic versus clinical skillsets suggests a surplus of clinical auditing expertise and a shortage of academic auditing expertise. As such, should the opportunity present itself in the future, the next open position would be filled with a traditional financial/operations/IT auditor with dual compliance skillsets to work on projects in the academic enterprise.

Regarding deploying a truly centralized institutional compliance model like Ohio State, Penn State, and others are pursuing, consensus from senior leadership to adopt this model will be necessary. These positions and personnel would need to be redeployed and their roles would need to be integrated into the annual and long-range internal audit and compliance plans.

QUESTIONS TO BE ANSWERED BY VP OF THE REQUESTING DEPT (Ideally these should be answered and included with the EPAF and sent on to the RCG team)

Senior Internal Auditor

1. Why does this work need to be done at all?

This position is the lead employee that executes the internal audit program for the department. The position also functions on behalf of the Director of Internal Audit and Chief Compliance Officer in his absence.

2. Can it be absorbed by someone in your department?

Conceivably, the duties of the senior internal auditor could be absorbed by the less-experienced internal auditor. The likely result would be that fewer internal audits would be conducted during the year, and quality of the audit work product would likely be compromised. Additionally, another backup to the chief audit executive would have to be identified, developed, and trained.

3. Is there another UT employee (either campus) that can absorb this work?

Assuming comparable credentialing and work experience, other persons within The University could absorb this work. However, in order to preserve the independence and objectivity of the function, these UT employees would likely need to transfer to the Internal Audit and Compliance Department, which would impact the effectiveness of the department absorbing the audit work.

4. Can any of the work be supplemented with a student, thus providing experiential learning? Or part-time employee or combination of both?

Certain senior internal auditor duties can be supplemented by students and/or part-time employees. However, great care needs to be exercised to ensure that data privacy is ensured when handling sensitive student and patient information. Pursuing such opportunities makes sense from an experiential learning standpoint, but it is unreasonable and unrealistic to assume that employee and departmental productivity will remain unchanged with such a move.

5. How will this work be done if approval cannot be granted and by whom? Please provide titles and names, if known.

If this position cannot be replaced, this work will be performed to the extent possible by the staff internal auditor (John White) and the director of internal audit/chief compliance officer (David Cutri). Interns/Student help could also be used to relieve the burden.

6. Has a reengineering of the functional area been completed? If so, please provide the details of the changes made and a current organization chart. Also, provide prior year's org chart.

A reengineering of the Internal Audit and Compliance functional area has been completed. The organization was flattened such that all staff now report directly to the director of internal audit and chief compliance officer. Duties among staff were reassigned, particularly in the clinical compliance area, to permit these employees to focus on their specialties/strengths. Responsibility for managing the Anonymous Reporting Line (hotline) was reassigned to the director of internal audit and chief compliance officer. Various other reengineering efforts and cross-training initiatives were completed during the past year. Following is the departmental organization ...

- Director of Internal Audit and Chief Compliance Officer (David Cutri)
Reporting to David Cutri are:
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 - ✓ Clinical Compliance Officer II (Michelle Bauer)
 - ✓ Clinical Compliance Officer I (Megan Gillette)
 - ✓ Executive Administrative Assistant (Doris Laskey)
 - ✓ Interns (Anu Mutyala, Amrutha Muthyala, Brittany Stout, Jared Fawley)

7. Is there another UT employee (either campus) who is qualified to perform these duties/responsibilities, even if it would require a job change for them?

There are likely a number of UT employees on either campus that, with some training, would be qualified to perform the duties/responsibilities of the internal auditor position. Desirable skillsets include a professional certification such as a CPA, CISA, or CISA. Other skillsets include a Bachelor's degree in a finance or information systems-related discipline, previous broad-based work experience in auditing. It is also critical to have a process-based analytical skillset, and the ability to operate independently, objectively, and professionally when evaluating facts and evidence. Strong, specialized subject matter expertise in an academic or clinical discipline may be substituted for a lack of classic auditing experience, in some cases.

QUESTIONS TO BE ANSWERED BY VP OF THE REQUESTING DEPT (Ideally these should be answered and included with the EPAF and sent on to the RCG team)

Internal Auditor

1. Why does this work need to be done at all?

This position performs the majority of the detailed execution of the internal audit program for the department.

2. Can it be absorbed by someone in your department?

Conceivably, the duties of the internal auditor could be absorbed by the other audit staff or the director. The likely result would be that fewer internal audits would be conducted during the year.

3. Is there another UT employee (either campus) that can absorb this work?

Assuming comparable credentialing and work experience, other persons within The University could absorb this work. However, in order to preserve the independence and objectivity of the function, these UT employees would likely need to transfer to the Internal Audit and Compliance Department, which would impact the effectiveness of the department absorbing the audit work.

4. Can any of the work be supplemented with a student, thus providing experiential learning? Or part-time employee or combination of both?

Certain staff internal auditor duties can be supplemented by students and/or part-time employees. However, great care needs to be exercised to ensure that data privacy is ensured when handling sensitive student and patient information. Pursuing such opportunities makes sense from an experiential learning standpoint, but it is unreasonable and unrealistic to assume that employee and departmental productivity will remain unchanged with such a move.

5. How will this work be done if approval cannot be granted and by whom? Please provide titles and names, if known.

If this position cannot be replaced, this work will be performed to the extent possible by the senior internal auditor (Diane Eisel) and the director of internal audit/chief compliance officer (David Cutri). Interns/Student help could also be used to relieve the burden.

6. Has a reengineering of the functional area been completed? If so, please provide the details of the changes made and a current organization chart. Also, provide prior year's org chart.

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7. Is there another UT employee (either campus) who is qualified to perform these duties/responsibilities, even if it would require a job change for them?

There are likely numerous UT employees on either campus that, with some training, would be qualified to perform the duties/responsibilities of the internal auditor position. Desirable skillsets include a professional certification such as a CPA, CISA, or CIAA. Other skillsets include a Bachelor's degree in a finance or information systems-related discipline, previous broad-based work experience in an academic or clinical setting. It is also critical to have a process-based analytical skillset, and the ability to operate independently, objectively, and professionally when evaluating facts and evidence.

QUESTIONS TO BE ANSWERED BY VP OF THE REQUESTING DEPT (Ideally these should be answered and included with the EPAF and sent on to the RCG team)

Executive Administrative Assistant (Internal Audit and Compliance)

1. Why does this work need to be done at all?

This position is responsible for administrative support of the four office locations where the Internal Audit and Compliance staff is currently housed. This position also serves as the business manager for the department, and performs audit tasks under the oversight of an experienced auditor. This position also provides assistance/support when necessary for the Chief Financial Officer/Vice President of Finance.

2. Can it be absorbed by someone in your department?

It is conceivable that the administrative assistant duties of this role could be assumed by the individual employees or by a student. The business manager duties of this position could be assumed by the director. However, these people assuming these administrative duties would likely reduce the quality of the higher-paid tasks that they are already paid to do.

3. Is there another UT employee (either campus) that can absorb this work?

These duties can be absorbed by multiple employees within UT, including most executive assistants. However, a level of organizational efficiency has been developed by virtue of this position working in the department for almost four years. The high quality and reputation of the Internal Audit and Compliance Department has been developed and assured, in large part, because of the effective utilization of the incumbent in this role. A student or another executive assistance could absorb this work, but quality would suffer, at least in the short term. A more viable alternative would be for this position to assume administrative responsibilities for other organizational units within the Finance Division.

4. Can any of the work be supplemented with a student, thus providing experiential learning? Or part-time employee or combination of both?

Several duties of an executive administrative assistant can be assumed by students and/or part-time help. However, continuity of performance and work quality is likely to be impacted. In addition, care would need to be taken to ensure that true “experiential learning” would take place in supplementing the work of an executive administrative assistant.

5. How will this work be done if approval cannot be granted and by whom? Please provide titles and names, if known.

Should this position be abolished/not be filled, the administrative burden of the department would be delegated to the other 9 members of the Internal Audit and Compliance staff. The disproportionate burden would be assumed by the director of internal audit and chief compliance officer.

In essence, the routine but necessary, duties of a lower-paid employee would be assumed by higher-paid employees. While salary dollars would be saved, productivity and performance would surely decline among the remaining higher-paid employees.

6. Has a reengineering of the functional area been completed? If so, please provide the details of the changes made and a current organization chart. Also, provide prior year's org chart.

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 - ✓ Interns (Anu Mutyala, Amrutha Muthyala, Brittany Stout, Jared Fawley)

7. Is there another UT employee (either campus) who is qualified to perform these duties/responsibilities, even if it would require a job change for them?

Other UT employees would be qualified to perform the duties and responsibilities of an executive administrative assistant in the internal audit and compliance department. In addition to the expected "secretarial" skills, this position requires the ability to manage and maintain confidential information, and the ability to act and react in a professional manner under frequently difficult and challenging conditions. The ability to multitask and leverage information technology at a moderate level is required, as is the ability and willingness to serve and be responsive to all employees of the department, regardless of organizational level.

QUESTIONS TO BE ANSWERED BY VP OF THE REQUESTING DEPT (Ideally these should be answered and included with the EPAF and sent on to the RCG team)

Director of Internal Audit and Chief Compliance Officer

1. Why does this work need to be done at all?

This position is the liaison to the Finance and Audit Committee of the Board of Trustees to address internal audit, compliance, internal control, and enterprise risk management matters.

2. Can it be absorbed by someone in your department?

This is a department head position that has multiple constituencies in both senior management and the Board. As such, it would place an undue burden on any other staff in the department to assume this role, in addition to their other duties.

3. Is there another UT employee (either campus) that can absorb this work?

It is necessary for the Director of Internal Audit and Chief Compliance Officer to have an organizational independence and objectivity that does not exist in other areas of the institution, if at all. Conceivably, these duties could be absorbed by General Counsel or the head of Human Resources. However, we are unaware of any organization where the duties of chief audit executive have been absorbed by another position within the institution.

4. Can any of the work be supplemented with a student, thus providing experiential learning? Or part-time employee or combination of both?

The director of internal audit and chief compliance officer is an executive position. As such, it is unlikely that a student or part-time help can totally replace the duties associated with this position.

The incumbent in this position has a background in information technology. As such, much of the technical duties of the audit function fall to him. There is an opportunity to further use student help to develop a more sophisticated data mining capability, by writing exception reports of transactions requiring audit review. It is believed that the existing exception reporting can be improved on, and students with a computer science or MIS background could be helpful in this area.

Students and part-time help could also be beneficial in performing analytical reviews of procurement card (p-card) transactions of employees. Students could review to ensure that employee transactions are reviewed and approved in a timely manner, according to policy. Students could also review transactions to identify purchases that are prohibited under the policy, and to identify spending patterns and trends.

5. How will this work be done if approval cannot be granted and by whom? Please provide titles and names, if known.

The backup to the director of internal audit and chief compliance officer is the senior internal auditor (Diane Eisel).

6. Has a reengineering of the functional area been completed? If so, please provide the details of the changes made and a current organization chart. Also, provide prior year's org chart.

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7. Is there another UT employee (either campus) who is qualified to perform these duties/responsibilities, even if it would require a job change for them?

There are a relatively few UT employees that are qualified at the present time to perform the duties and responsibilities of the director of internal audit and chief compliance officer. For example, the predecessor of the current director still works for The University. The second-in-command in the internal audit and compliance department (the senior internal auditor) could perform these duties at a similar level to the incumbent, with some training and development. Other UT employees, such as the controller or counsel in the legal affairs department could also perform these duties over time, with some training and development.

QUESTIONS TO BE ANSWERED BY VP OF THE REQUESTING DEPT (Ideally these should be answered and included with the EPAF and sent on to the RCG team)

Compliance and Privacy Officer

1. Why does this work need to be done at all?

The complexity of the laws and policies in health care and higher education necessitate a level of oversight beyond what can be provided by a generalist with other auditing responsibilities. This position is the lead clinical compliance auditor as well as The University's point person for ensuring compliance with FERPA, HIPPA, and the Stark (anti-kickback) law. This position also serves as the liaison to the University of Toledo Physicians practice plan executive committee, for compliance matters.

2. Can it be absorbed by someone in your department?

The leadership role could be assumed by the director of internal audit and chief compliance officer. However, it would require redeployment of certain of his existing duties as well as specialized training in clinical compliance matters. The detailed audit work could be absorbed by the remaining clinical compliance staff. However, the number of projects completed and the quality of the projects would likely suffer.

3. Is there another UT employee (either campus) that can absorb this work?

The independence and objectivity of this role limits the people that could absorb this work. Conceivably, this work could be absorbed within the Legal Affairs Department, or perhaps HRTD. The FERPA compliance aspects of this role could be assumed by the Registrar's Office. It should be noted that the clinical compliance function has enjoyed much recent success, in that the medical center or the physicians practice plan has not been cited in the recent past for a significant compliance violation. This success in the clinical compliance area has been reinforced by recent successful ("clean") visits by the Joint Commission, CMS, and other accrediting bodies. While having other UT employees absorb this work is certainly possible, it may risk reversing the successes this function has recognized during the past four years.

4. Can any of the work be supplemented with a student, thus providing experiential learning? Or part-time employee or combination of both?

The clinical compliance organization already uses student help (college of HSHS) in support of their daily duties. We encourage using student help at the same, or at increased levels, in this part of the Internal Audit and Compliance organization. Specifically, student help can be deployed in providing HIPAA training to new employees, in performing recordkeeping of required HIPAA training, and in performing departmental field reviews of clinical compliance with HIPAA and other laws. The highly-specialized nature of the compliance and privacy officer position makes it unlikely that a student or part-time employee could replace this position entirely.

5. How will this work be done if approval cannot be granted and by whom? Please provide titles and names, if known.

If approval cannot be granted, the workload for this position will likely be absorbed by the director of internal audit and chief compliance officer (David Cutri). Alternately, with some training and development, these duties could be assumed by an internal auditor that has been assigned to clinical compliance project work in the past (John White). Another alternative would be to reassign the work to one of the existing incumbents in the compliance officer II position (Suzanne Jablonski or Michelle Bauer).

6. Has a reengineering of the functional area been completed? If so, please provide the details of the changes made and a current organization chart. Also, provide prior year's org chart.

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7. Is there another UT employee (either campus) who is qualified to perform these duties/responsibilities, even if it would require a job change for them?

With some training and development, other UT employees could perform the duties and responsibilities of the compliance and privacy officer. For example, one of our current internal auditors that have had extensive cross-training in clinical compliance matters could step into the role, if necessary. In addition, various employees in the Legal Affairs Department could be trained to assume this role.

QUESTIONS TO BE ANSWERED BY VP OF THE REQUESTING DEPT (Ideally these should be answered and included with the EPAF and sent on to the RCG team)

Clinical Compliance Officer II (2 persons with this title)

1. Why does this work need to be done at all?

This position executes the clinical compliance program for the department. A Clinical Compliance Officer II has attained a level of specialization (nursing, revenue cycle, etc.) that is necessary to perform effective compliance reviews. One of these two positions is fully funded by the University of Toledo Physicians practice plan.

2. Can it be absorbed by someone in your department?

The duties of the clinical compliance officer could be assumed by the other compliance staff. However, these staff would struggle until they obtain the specialized knowledge that the Compliance Officer IIs possessed, and the output in terms of the projects completed would likely be impacted.

3. Is there another UT employee (either campus) that can absorb this work?

Employees within Revenue Cycle, nursing operations, or the physicians practice plan could absorb this work. However, organizational “firewalls” would need to be established in order to ensure the appropriate level of independence and objectivity necessary for this role.

4. Can any of the work be supplemented with a student, thus providing experiential learning? Or part-time employee or combination of both?

The clinical compliance organization already uses student help (college of HSHS) in support of their daily duties. We encourage using student help at the same, or at increased levels, in this part of the Internal Audit and Compliance organization. Keeping in mind that the Clinical Compliance Officer II position requires a high degree of specialization, there are fewer opportunities to leverage student- or part-time help in this position than with the Clinical Compliance Officer I position.

5. How will this work be done if approval cannot be granted and by whom? Please provide titles and names, if known.

Since there are two incumbents in the clinical compliance officer II position, the other incumbent would first be asked to assume as many of the duties of the other as possible (the two incumbents are Suzanne Jablonski and Michelle Bauer).

Alternately, the compliance officer I (Megan Gillette) or the student intern (Brittany Stout) could assume the less-specialized duties of the position. And alternately, the compliance and privacy officer (Lynn Hutt) could assume certain duties as well.

6. Has a reengineering of the functional area been completed? If so, please provide the details of the changes made and a current organization chart. Also, provide prior year's org chart.

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 - ✓ Compliance and Privacy Officer (Lynn Hutt)
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 - ✓ Clinical Compliance Officer II (Michelle Bauer)
 - ✓ Clinical Compliance Officer I (Megan Gillette)
 - ✓ Executive Administrative Assistant (Doris Laskey)
 - ✓ Interns (Anu Mutyala, Amrutha Muthyala, Brittany Stout, Jared Fawley)

7. Is there another UT employee (either campus) who is qualified to perform these duties/responsibilities, even if it would require a job change for them?

Other UT employees could perform these duties and responsibilities, as long as they had a strong working knowledge of clinical regulations (HIPAA, Stark Law, and HITECH) and University polices related to data privacy, a strong working specialization in a clinical compliance discipline. Examples of such disciplines include Revenue Cycle, Nursing Operations, Health Information Management, and Clinical Informatics.

QUESTIONS TO BE ANSWERED BY VP OF THE REQUESTING DEPT (Ideally these should be answered and included with the EPAF and sent on to the RCG team)

Clinical Compliance Officer I

1. Why does this work need to be done at all?

This position performs the majority of the detailed execution of the clinical compliance program for the department. The Clinical Compliance Officer I attained a basic level of clinical expertise (coding, etc.) that is necessary to perform effective compliance reviews. This position is fully funded by the University of Toledo Physicians practice plan.

2. Can it be absorbed by someone in your department?

The duties of this position could be assumed by the other compliance staff, but the number of projects completed during the year would likely be fewer. In addition, the specialized tasks of the more highly-paid compliance officers would be impacted by the need to perform necessary, but routine, auditing tasks.

3. Is there another UT employee (either campus) that can absorb this work?

Employees within Revenue Cycle, nursing operations, or the physicians practice plan could absorb this work. However, organizational “firewalls” would need to be established in order to ensure the appropriate level of independence and objectivity necessary for this role.

4. Can any of the work be supplemented with a student, thus providing experiential learning? Or part-time employee or combination of both?

The clinical compliance organization already uses student help (college of HSHS) in support of their daily duties. We encourage using student help at the same, or at increased levels, in this part of the Internal Audit and Compliance organization. Specifically, student help can be deployed in providing HIPAA training to new employees, in performing recordkeeping of required HIPAA training, and in performing departmental field reviews of clinical compliance with HIPAA and other laws.

5. How will this work be done if approval cannot be granted and by whom? Please provide titles and names, if known.

The duties of the clinical compliance officer I could be assumed by either or both of the employees assuming the role of clinical compliance officer II position (Suzanne Jablonski and Michelle Bauer).

Alternately, the student intern (Brittany Stout) could assume the less-specialized duties of the position. And alternately, the compliance and privacy officer (Lynn Hutt) could assume certain duties as well.

6. Has a reengineering of the functional area been completed? If so, please provide the details of the changes made and a current organization chart. Also, provide prior year's org chart.

A reengineering of the Internal Audit and Compliance functional area has been completed. The organization was flattened such that all staff now report directly to the director of internal audit and chief compliance officer. Duties among staff were reassigned, particularly in the clinical compliance area, to permit these employees to focus on their specialties/strengths. Responsibility for managing the Anonymous Reporting Line (hotline) was reassigned to the director of internal audit and chief compliance officer. Various other reengineering efforts and cross-training initiatives were completed during the past year. Following is the departmental organization ...

- Director of Internal Audit and Chief Compliance Officer (David Cutri)
Reporting to David Cutri are:
 - ✓ Senior Internal Auditor (Diane Eisel)
 - ✓ Internal Auditor (John White)
 - ✓ Associate Athletics Director – Compliance (Brian Lutz)
 - ✓ Americans with Disabilities Act Compliance Officer (Wendy Wiitala)
 - ✓ Compliance and Privacy Officer (Lynn Hutt)
 - ✓ Clinical Compliance Officer II (Suzanne Jablonski)
 - ✓ Clinical Compliance Officer II (Michelle Bauer)
 - ✓ Clinical Compliance Officer I (Megan Gillette)
 - ✓ Executive Administrative Assistant (Doris Laskey)
 - ✓ Interns (Anu Mutyala, Amrutha Muthyala, Brittany Stout, Jared Fawley)

7. Is there another UT employee (either campus) who is qualified to perform these duties/responsibilities, even if it would require a job change for them?

Other UT employees could perform these duties and responsibilities, as long as they had a strong working knowledge of clinical regulations (HIPAA, Stark Law, and HITECH) and University policies related to data privacy. Examples of such disciplines include Revenue Cycle, Nursing Operations, Health Information Management, Clinical Informatics, and internal auditing in a clinical setting.

QUESTIONS TO BE ANSWERED BY VP OF THE REQUESTING DEPT (Ideally these should be answered and included with the EPAF and sent on to the RCG team)

Associate Athletics Director -- Compliance

1. Why does this work need to be done at all?

The NCAA requires all Division I institutions to appoint a person in the role of chief compliance officer dedicated solely to institutional athletics matters. This position is that role for The University of Toledo.

2. Can it be absorbed by someone in your department?

The role could be assumed by the director of internal audit and chief compliance officer, but not without significant retraining and redeployment of his duties, making it an unviable option. Another employee in Athletics could be trained over time to assume this role, but it would require an organizational transfer out of Athletics and into Internal Audit/Compliance. In 2009, The University President specifically stated that he wanted an organizational separation of Athletics Compliance and the rest of the Athletics organization.

3. Is there another UT employee (either campus) that can absorb this work?

Conceivably, another person within Athletics could assume this work with minimal disruption (for example, the Director of Academic Advising Services or the Senior Associate Athletics Director). However, should a transfer to the Internal Audit Compliance Department would be necessary in order to conform to the President's directory discussed above. This would likely impact the effectiveness of this person's role within Athletics.

4. Can any of the work be supplemented with a student, thus providing experiential learning? Or part-time employee or combination of both?

The associate athletics director for compliance already uses graduate student help in support of his daily duties. It is believed that additional student help could be of value to him, as UT's staffing levels in this area lag behind our peer institutions. That being said, the specialized knowledge associated with this position makes it unlikely that students or part-time help could ever effectively replace this position.

5. How will this work be done if approval cannot be granted and by whom? Please provide titles and names, if known.

In the immediate term, the duties of the associate athletics director for compliance would be assumed by the director of internal audit and chief compliance officer (David Cutri). Over time, David would discuss alternatives with The University's athletics director regarding the ability to train an internal replacement, or to hire a specialist externally.

6. Has a reengineering of the functional area been completed? If so, please provide the details of the changes made and a current organization chart. Also, provide prior year's org chart.

A reengineering of the Internal Audit and Compliance functional area has been completed. The organization was flattened such that all staff now report directly to the director of internal audit and chief compliance officer. Duties among staff were reassigned, particularly in the clinical compliance area, to permit these employees to focus on their specialties/strengths. Responsibility for managing the Anonymous Reporting Line (hotline) was reassigned to the director of internal audit and chief compliance officer. Various other reengineering efforts and cross-training initiatives were completed during the past year. Following is the departmental organization ...

- Director of Internal Audit and Chief Compliance Officer (David Cutri)
Reporting to David Cutri are:
 - ✓ Senior Internal Auditor (Diane Eisel)
 - ✓ Internal Auditor (John White)
 - ✓ Associate Athletics Director – Compliance (Brian Lutz)
 - ✓ Americans with Disabilities Act Compliance Officer (Wendy Wiitala)
 - ✓ Compliance and Privacy Officer (Lynn Hutt)
 - ✓ Clinical Compliance Officer II (Suzanne Jablonski)
 - ✓ Clinical Compliance Officer II (Michelle Bauer)
 - ✓ Clinical Compliance Officer I (Megan Gillette)
 - ✓ Executive Administrative Assistant (Doris Laskey)
 - ✓ Interns (Anu Mutyala, Amrutha Muthyala, Brittany Stout, Jared Fawley)

7. Is there another UT employee (either campus) who is qualified to perform these duties/responsibilities, even if it would require a job change for them?

Other UT employees outside the internal audit or athletics departments would need to be trained and developed on NCAA regulations and UT athletics operations before they could be considered qualified for or successful in the role. Training such an employee is certainly possible, but is likely not feasible. Realistically, a replacement for the incumbent would likely come from within the internal audit/compliance or athletics departments, or be recruited externally.

QUESTIONS TO BE ANSWERED BY VP OF THE REQUESTING DEPT (Ideally these should be answered and included with the EPAF and sent on to the RCG team)

Americans with Disabilities Act Compliance Officer

1. Why does this work need to be done at all?

The Department Of Education requires academic institutions to appoint a person responsible for ensuring and monitoring compliance with ADA. The University of Toledo has established this position for this purpose.

2. Can it be absorbed by someone in your department?

The role could be assumed by the director of internal audit and chief compliance officer, but would add additional duties to a role that is sufficiently tasked already. Conceivably, this role could be assumed by existing staff in Legal Affairs or the Office of Academic Access. Since this was a role/position created less than 12 months ago, it is assumed these options were considered prior to placing the role within Internal Audit and Compliance.

3. Is there another UT employee (either campus) that can absorb this work?

As stated above, this role could be assumed by existing staff in Legal Affairs or the Office of Academic Access.

4. Can any of the work be supplemented with a student, thus providing experiential learning? Or part-time employee or combination of both?

We believe that there are significant opportunities to supplement the work of the ADA Compliance Officer with student help. For example, since the current ADA Compliance Officer is wheelchair-bound, student help could be deployed to conduct analyses of our geographically-broad facilities in an efficient and effective manner, under the oversight of the ADA Compliance Officer.

In addition, while not under the direct responsibility of the ADA Compliance Officer, it is believed that students that be further leveraged in the Office of Academic Access, which is key constituency group of the ADA Compliance Officer. Specifically, students could be used to provide note-taking services, and to caption online lectures in a “flipped classroom” setting.

5. How will this work be done if approval cannot be granted and by whom? Please provide titles and names, if known.

In the immediate term, the duties of the Americans with Disabilities Act compliance officer would be assumed by the director of internal audit and chief compliance officer (David Cutri).

- Another option would be the person that held the role in an interim capacity before the incumbent was hired permanently (Katrina Nottke).
- Another option would be to assign these duties to the employee that held this role in the academic administration area for several years (Angela Paprocki).
- Another option would be to assign these duties to the Legal Affairs employee responsible for ADA compliance (Janelle Schaller).
- Another option would be to designate any one of several employees in the Office of Academic Access with these duties and responsibilities. However, due to independence and objectivity issues, the core duties of the selected employee would need to change.

Over time, the director of internal audit and chief compliance officer would need to determine whether to train an internal replacement or hire a specialist externally.

6. Has a reengineering of the functional area been completed? If so, please provide the details of the changes made and a current organization chart. Also, provide prior year's org chart.

A reengineering of the Internal Audit and Compliance functional area has been completed. The organization was flattened such that all staff now report directly to the director of internal audit and chief compliance officer. Duties among staff were reassigned, particularly in the clinical compliance area, to permit these employees to focus on their specialties/strengths.

Responsibility for managing the Anonymous Reporting Line (hotline) was reassigned to the director of internal audit and chief compliance officer. Various other reengineering efforts and cross-training initiatives were completed during the past year. Following is the departmental organization ...

- Director of Internal Audit and Chief Compliance Officer (David Cutri)
Reporting to David Cutri are:
 - ✓ Senior Internal Auditor (Diane Eisel)
 - ✓ Internal Auditor (John White)
 - ✓ Associate Athletics Director – Compliance (Brian Lutz)
 - ✓ Americans with Disabilities Act Compliance Officer (Wendy Wiitala)
 - ✓ Compliance and Privacy Officer (Lynn Hutt)
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 - ✓ Executive Administrative Assistant (Doris Laskey)
 - ✓ Interns (Anu Mutyala, Amrutha Muthyala, Brittany Stout, Jared Fawley)

7. Is there another UT employee (either campus) who is qualified to perform these duties/responsibilities, even if it would require a job change for them?

Several other UT employees could be considered qualified to perform the duties and responsibilities of the ADA compliance officer, as indicated in question #5 above. In addition, various personnel in the Legal Affairs, Human Resources, Facilities and Construction Departments, or the Office of Academic Access, could be trained to be successful in this role. However, their current duties and responsibilities would have to be adjusted to allow for the independence and objectivity required in this role.